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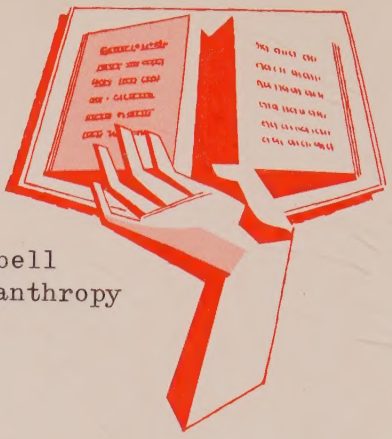

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No. 12

# TRENDS IN PHILANTHROPY

# National Bureau of Economic Research, Inc.

Incorporated under the Membership Corporation Laws of the State of New York, January 29, 1920

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It seeks not only to find facts and make them known, but to determine them in such manner and under such supervision as to make its findings carry conviction to Liberal and Conservative alike.

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# TRENDS IN PHILANTHROPY

A Study in a Typical American City

By

WILLFORD ISBELL KING

OF THE STAFF OF THE

NATIONAL BUREAU OF ECONOMIC RESEARCH

INCORPORATED

Assisted by

KATE E. HUNTLEY

NEW YORK

NATIONAL BUREAU OF ECONOMIC RESEARCH, Inc.

1928

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5—Before the publication of the results of an inquiry the director or directors of research shall submit to the Board a synopsis of such results, drawing attention to the main conclusions reached, the major problems encountered and the solutions adopted, the nature of the sources from which the basic facts have been derived, and such other information as in their opinion shall have a material bearing on the validity of the conclusions and their suitability for publication in accordance with the principles of the Bureau.

6—A copy of any manuscript proposed to be published shall also be submitted to each member of the Board, and every member shall be entitled if publication be approved, to have published also a memorandum of any dissent or reservation he may express, together with a brief statement of his reasons therefore, should he so desire. The publication of a volume does not, however, imply that each member of the Board of Directors has read the manuscript and passed upon its validity in every detail.

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8—A copy of this memorandum shall, unless otherwise determined by the Board, be printed in each copy of every work published by the Bureau.

Adopted Oct. 25, 1926.

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## TRENDS IN PHILANTHROPY

### Integration of Philanthropic Organizations

The last decade has witnessed a remarkable growth both in the number and in the size of large organizations interested in philanthropic purposes. Beginning about 1916, the Community Chest movement has developed so rapidly that now most of the large cities of the United States have such institutions. In order to carry on efficiently the tremendous relief operations made imperative by the Great War, most cities found it necessary to coördinate the efforts of numerous hitherto independent organizations, and, when peace returned, there was a natural tendency to conserve the advantages gained by such coöperation. Here, apparently, we have the explanation of the rapid development of Community Chests.

### Questions Which Have Arisen

The magnitude of the activities of Community Chests, and also of certain other organizations more or less national in scope, has attracted public attention, and has led to questions regarding the extent and development of philanthropic giving in the United States. Some of these questions, selecting those primarily of a quantitative nature, may be listed as follows:

1. Are more dollars contributed for philanthropic purposes now than formerly, or is it merely true that a few large organizations have taken the place of many small organizations?
2. When the sums contributed are reduced to terms of constant purchasing power, do they represent real value larger than before the War?
3. Have per capita contributions, if measured in dollars of constant purchasing power, increased during the last quarter century?
4. Are people today contributing to philanthropic organizations a larger proportion of their total wealth than they did in pre-War times?
5. Are earnings and interest on investments becoming a more or a less important factor in the revenues of philanthropic organizations?

6. Do the large or small contributors furnish the bulk of the funds?
7. What changes have occurred in the objects of philanthropy as indicated by the distribution of the expenditures made by philanthropic organizations?
8. Are there cycles in philanthropy or does it follow a smooth trend?

### The Question of Administrative Expenses

There is a strong popular desire to know what proportion of the money collected by philanthropic organizations is used to pay for the cost of collecting funds and for administrative purposes. In so far as this desire relates to ordinary administrative expenses, it is based primarily upon superficial thinking. Logically, the office worker who keeps the books, writes the letters, and answers the telephone is contributing just as truly to the philanthropic work of the organization as is the case-worker or nurse. Each is performing a separate but equally essential part of the work necessary to make the organization operate effectively.

To a large extent, the same is true of the expense of money-raising. A philanthropic organization can no more run without funds than can a steam engine without fuel, and funds cannot be raised without a large expenditure of time and effort. It is, however, true that, in some instances, the cost of money raising uses up an inordinate proportion of the total receipts. Because of the existence of such instances, the public is doubtless justified in its demand for information concerning such expenses.

To satisfy this demand is, however, not an easy matter. The financial offices of philanthropic organizations feel that the public expects them to do the impossible—raise money without expense—and hence they are reluctant to reveal the actual costs of money-raising, even though these are in every way reasonable.

Since, in most organizations, the majority of the employees spend some part of the year in activities connected with money-raising, the only possible way of estimating the cost of obtaining the necessary financial support is to apportion the salaries of all employees who participate in this activity. Most organizations make no such apportionment for their own use and are not readily persuaded to do so for the convenience of the investigator.

An added hindrance to obtaining correct information is found in the fact that, in order to avoid popular disapproval, many organiza-

tions induce contributors to pay directly for such expenses as advertising. When this is done, the funds never enter the treasury of of the philanthropic organization and, hence, of course, never appear as an expense.

The matter is further complicated by the extensive donations of valuable time made by many voluntary workers during "drives" for money.

In view of the difficulties just described no effort was made to estimate the cost of money raising for more than a single year. Fairly complete estimates covering 1925 were compiled for certain organizations, but these were so few in number that they probably do not constitute a fair sample for any class of organizations and hence it seems unwise to publish the results.

### A Preliminary Survey Undertaken

The Carnegie Corporation became interested in this inquiry and requested the National Bureau of Economic Research to undertake a survey with a view of finding out what could be accomplished in the way of answering questions of the nature of those just mentioned.

The first step in the making of the survey was to organize an Advisory Committee consisting of men familiar with various branches of philanthropy. The personnel of this Committee was as follows:

Allen T. Burns, American Association for Community Organization.
Leonard P. Ayres, Vice President of the Cleveland Trust Company, Cleveland, Ohio.
Trevor Arnett, General Education Board.
Lewis Franklin, Treasurer of the Protestant Episcopal Church of America.
Louis Wehle, Lawyer, New York City.
Barry Smith, General Director of the Commonwealth Fund.
Father John A. Ryan, Catholic University of America, Washington, D. C.

The author of this report, having been placed in charge of the survey, consulted with various members of the Advisory Council and also visited a number of leaders of philanthropic organizations centering in New York City. He discussed with them the nature of information already available and the various possible ways of utilizing such information to answer the questions under considera-

tion. A visit was also made to Washington to consult with authorities there, and with the staff of the Income Tax Division of the Treasury Department in particular, concerning the same point.

**Data at Present Available Fail to Measure Trend of Philanthropy**

The information obtained through these preliminary inquiries established the fact that, during recent years, there has been a rapid movement in the direction of organizing new philanthropic enterprises and consolidating old ones. In general, those organizations which are nation-wide in scope have been increasing in strength and have been putting their affairs upon a more and more systematic basis, with the result that it is probably feasible to obtain for a large number of such organizations fairly accurate annual statements of receipts and expenditures covering the last 5 or 10 years. The inquiry also made it evident, however, that there might be little resemblance between the trend of such receipts and expenditures and the trend of the receipts and expenditures of all philanthropic organizations in the United States, the reason for the difference being that the national organizations have been including among their constituents a constantly growing proportion of the total number of organizations in the United States.

The Community Chest, a type of organization which first came into prominence about 1916, has, as already stated, spread from one city to another, until now a large proportion of the cities of the United States have such organizations. With the steady expansion of these Community Chests, it appears that, in most cases, they have succeeded in including an increasing proportion of the philanthropic organizations of the communities in which they are located. Under such circumstances, it is evident that records of the total receipts and expenditures of Community Chests are far from showing the correct trends of the total receipts and expenditures for philanthropic purposes of all organizations even in the cities covered.

It is obviously impossible to attack the problem from the side of the individual donors to philanthropic objects, for they have kept no records of their donations and could not even approximate the amounts which they have given. The only statistical material which throws any light upon the contributions of individuals is that found in the income tax returns, and it is entirely inadequate for the purpose at hand. True, during the last two or three years the Federal income tax authorities have published figures of the amounts deductible by persons paying income taxes. This ma-

terial, however, is far from being a complete record of the gifts of all persons in the United States, for it must be remembered that income tax reports are filed by only a small minority of gainfully occupied persons, and, while the individuals filing returns probably include those who furnished the bulk of philanthropic contributions, those with smaller incomes presumably contributed, in the aggregate, a very considerable sum. Furthermore, one must not overlook the fact that the totals of contributions as recorded on the returns actually filed probably failed to give accurate pictures of the total contributions made by those making the reports, for many contributions were not exempt from taxation and hence were not included in the reports.

Under the circumstances, it appeared that the only feasible way of obtaining any light on the trend of philanthropy was to select a single community, as nearly typical as possible, and study it intensively, limiting the inquiry, however, to the field of organized philanthropy. After discussing the matter with a number of persons competent to advise on such matters, it was decided to make a preliminary study in New Haven. The primary factors determining the selection of the sample city were three in number:

1. The city must be one which appeared to be fairly representative of American cities.
2. Conditions should favor the success of the study.
3. The probable expense of the study should not exceed the sum appropriated for the purpose.

New Haven was selected as satisfying these requirements.

This city, including West Haven, had a population in 1900 of 113,274 and, in 1925, is estimated to have grown to have approximately 188,000 inhabitants. In 1920, it was, in point of size, the 39th city in the United States.

### Why New Haven was Selected

More specifically, New Haven was chosen because it is a city not only noted for its great university, but is also a large manufacturing center. Therefore, although it is the home of many old American families, it also contains a large number of recent immigrants. It has been growing steadily but not in any abnormal way. It is a city of about the size which it appeared the available funds might suffice to cover; it is convenient to the headquarters of the National Bureau of Economic Research in New York City; and it has a very well organized Community Chest which had been in operation a

number of years and which, at the time the investigation was planned, was under the direction of John B. Dawson, a man of intelligence and energy who was willing to coöperate in furthering this inquiry. He and his assistants contributed materially to the success of the investigation.

### Plan of the New Haven Survey

Work was begun in New Haven in the late summer of 1926. At first Miss Kate E. Huntley, who was placed in charge of the collection of data, and one assistant, Miss Miriam D. Pellett, went to the field, and, after they had experimented for some two months, two additional workers were sent to assist them. The work of collecting schedules and entering the data continued until the end of February, 1927.

An Advisory Committee was formed in New Haven, and Miss Huntley and her assistants were helped greatly by being given introductions to the persons in the various organizations from which it was desired to secure statistical information.

The investigation did not include in its scope educational institutions of any kind. Every effort was made, however, to cover all other philanthropic organizations, including hospitals, churches, synagogues, and institutions engaged in welfare work of all sorts. It was obvious that, unless the great majority of the institutions of the city could be included, the totals might have trends not at all resembling those of the actual totals of philanthropic contributions in New Haven, for one would have no adequate way of estimating the amounts of money taken in by the organizations not covered.

It was, of course, necessary to define in some way what constituted philanthropic organizations. It was decided to place in this category both city and county institutions doing philanthropic work[1] and all private organizations, contributions to which fall in the class exempt from taxation under the Federal Income Tax law.

### Coöperation from New Haven Organizations Studied

Fortunately, the majority of those individuals having charge of the accounts of the various philanthropic organizations in New Haven were found willing to coöperate. The only important organizations from which it proved impossible to secure information on account of their unwillingness to furnish the desired figures were the Christian Science Church and several of the Catholic churches. A number of other organizations had records of such poor quality

[1]For list of activities included, see footnote to Table XV.

that they were practically useless, but they contributed such information as they possessed. Much to our gratification, and somewhat to our surprise, it was found feasible to obtain from most of the larger organizations rather definite information running back either to 1900, or, in the case of the newer organizations, to the date when they were founded. In some instances, of course, only the roughest kinds of estimates could be secured. In other cases, it was possible to obtain reasonably good figures for the totals of receipts and expenditures, but practically no data concerning the apportionment of these totals. On the whole, however, the information secured is much more nearly complete than we had expected to be able to obtain.

It was, of course, gratifying to find that data for most institutions could be secured as far back as 1900. It was anticipated that the volume of contributions might show considerable irregularities and fluctuations, and, if such should be the case, a period of less than a quarter century would not be long enough to reveal any trends which might exist. With continuous figures from 1900 to date, however, it should be possible to isolate the general tendencies as distinctive from the temporary ups and downs. Throughout the investigation, every effort was made to secure data for all organizations for all years after 1900 or following the dates at which they were founded.

**Defunct Organizations**

It was feared that there would be a large number of organizations which had discontinued operations at some date during the last quarter century, and for which it would, at present, be impossible to secure records of any kind. A situation of this kind would, of course, render the whole investigation futile, in so far as establishing the trend was concerned. During the progress of the inquiry Miss Huntley and her assistants made it an especial point to inquire as to what, if any, organizations were predecessors of those now existing or engaged in activities later discontinued. A few such cases were found and accounts for some of them were located. Fortunately, however, defunct organizations of financial importance appeared to be few in number. In order to guard against any being overlooked, a careful search was made in the early directories and telephone books of New Haven for names of philanthropic organizations not now in existence. Only a few such instances were brought to light. Those for which no accounts could be located did not seem

TABLE I

## EXTENT AND QUALITY OF DATA SECURED IN EACH OF THREE SELECTED YEARS

| | 1900 | | | | 1913 | | | | 1925 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of Schedules | Gross Cash Income (Thousands of Dollars) | Per Cent of | | Number of Schedules | Gross Cash Income (Thousands of Dollars) | Per Cent of | | Number of Schedules | Gross Cash Income (Thousands of Dollars) | Per Cent of | |
| | | | Schedules | Gross Cash Income | | | Schedules | Gross Cash Income | | | Schedules | Gross Cash Income |
| ALL ORGANIZATIONS | | | | | | | | | | | | |
| Reasonably Complete Records of Totals and their Apportionments | 144 | 969 | 100.00 | 100.00 | 188 | 2153 | 100.00 | 100.00 | 223 | 5792 | 100.00 | 100.00 |
| Reasonably Complete Records of Totals Only | 74 | 754 | 51.40 | 77.82 | 110 | 1884 | 58.51 | 87.51 | 167 | 5357 | 74.89 | 92.47 |
| Fairly Good Estimates | 5 | 19 | 3.47 | 1.96 | 3 | 20 | 1.60 | .93 | 6 | 100 | 2.69 | 1.73 |
| Poor Estimates | 39 | 117 | 27.08 | 12.07 | 39 | 99 | 20.74 | 4.60 | 31 | 136 | 13.90 | 2.35 |
| No Data (3 Catholic churches included in the later tables) | 18 | 53 | 12.50 | 5.47 | 28 | 114 | 14.90 | 5.29 | 9 | 106 | 4.03 | 1.83 |
| No Data (Other organizations) | 3 | 10 | 2.08 | 1.03 | 3 | 16 | 159 | .74 | 3 | 65 | 1.35 | 1.14 |
| | 5 | 16 | 3.47 | 1.65 | 5 | 20 | 2.66 | .93 | 7 | 28 | 3.14 | .48 |
| SOCIAL WELFARE ORGANIZATIONS | | | | | | | | | | | | |
| Reasonably Complete Records of Totals and their Apportionments | 45 | 410 | 100.00 | 100.00 | 76 | 1465 | 100.00 | 100.00 | 103 | 4184 | 100.00 | 100.00 |
| Reasonably Complete Records of Totals Only | 19 | 354 | 42.22 | 86.35 | 44 | 1378 | 57.90 | 94.06 | 80 | 4112 | 77.67 | 98.28 |
| Fairly Good Estimates | 2 | 3 | 4.44 | .73 | 0 | 0 | .00 | .00 | 2 | 13 | 1.94 | .31 |
| Poor Estimates | 17 | 46 | 37.78 | 11.22 | 13 | 37 | 17.11 | 2.52 | 13 | 35 | 12.62 | .84 |
| No Data | 4 | 1 | 8.89 | .24 | 15 | 42 | 19.73 | 2.87 | 2 | 16 | 1.94 | .38 |
| | 3 | 6 | 6.67 | 1.46 | 4 | 8 | 5.26 | .55 | 6 | 8 | 5.83 | .19 |
| PROTESTANT RELIGIOUS ORGANIZATIONS | | | | | | | | | | | | |
| Reasonably Complete Records of Totals and their Apportionments | 76 | 439 | 100.00 | 100.00 | 81 | 473 | 100.00 | 100.00 | 78 | 887 | 100.00 | 100.00 |
| Reasonably Complete Records of Totals Only | 54 | 396 | 71.06 | 90.21 | 59 | 421 | 72.84 | 89.00 | 67 | 829 | 85.90 | 93.47 |
| Fairly Good Estimates | 2 | 3 | 2.63 | .68 | 2 | 5 | 2.47 | 1.06 | 1 | 5 | 1.28 | .56 |
| Poor Estimates | 11 | 19 | 14.47 | 4.33 | 14 | 20 | 17.28 | 4.23 | 6 | 25 | 7.69 | 2.82 |
| No Data | 7 | 11 | 9.21 | 2.50 | 5 | 15 | 6.18 | 3.17 | 3 | 8 | 3.85 | .90 |
| | 2 | 10 | 2.63 | 2.28 | 1 | 12 | 1.23 | 2.54 | 1 | 20 | 1.28 | 2.25 |
| CATHOLIC RELIGIOUS ORGANIZATIONS | | | | | | | | | | | | |
| Reasonably Complete Records of Totals and their Apportionments | 13 | 91 | 100.00 | 100.00 | 18 | 167 | 100.00 | 100.00 | 25 | 563 | 100.00 | 100.00 |
| Reasonably Complete Records of Totals Only | 1 | 4 | 7.69 | 4.40 | 5 | 65 | 27.78 | 38.92 | 15 | 334 | 60.00 | 59.33 |
| Fairly Good Estimates | 1 | 13 | 7.69 | 14.29 | 1 | 15 | 5.56 | 8.98 | 3 | 82 | 12.00 | 14.56 |
| Poor Estimates | 3 | 25 | 23.07 | 27.47 | 2 | 16 | 11.11 | 9.58 | 0 | 0 | .00 | .00 |
| No Data | 5 | 39 | 38.48 | 42.85 | 7 | 55 | 38.89 | 32.94 | 4 | 82 | 16.00 | 14.56 |
| | 3 | 10 | 23.07 | 10.99 | 3 | 16 | 16.66 | 9.58 | 3 | 65 | 12.00 | 11.55 |
| JEWISH RELIGIOUS ORGANIZATIONS | | | | | | | | | | | | |
| Reasonably Complete Records of Totals and their Apportionments | 10 | 29 | 100.00 | 100.00 | 13 | 48 | 100.00 | 100.00 | 17 | 158 | 100.00 | 100.00 |
| Reasonably Complete Records of Totals Only | 0 | 0 | .00 | .00 | 2 | 20 | 15.39 | 41.67 | 5 | 82 | 29.41 | 51.90 |
| Fairly Good Estimates | 0 | 0 | .00 | .00 | 0 | 0 | .00 | .00 | 0 | 0 | .00 | .00 |
| Poor Estimates | 8 | 27 | 80.00 | 93.10 | 10 | 26 | 76.92 | 54.16 | 12 | 76 | 70.59 | 48.10 |
| No Data | 2 | 2 | 20.00 | 6.90 | 1 | 2 | 7.69 | 4.17 | 0 | 0 | .00 | .00 |
| | 0 | 0 | .00 | .00 | 0 | 0 | .00 | 0 | 0 | 0 | .00 | .00 |

to be organizations sufficiently important to affect the totals materially.

### The Degree to Which the Survey Approaches Completeness

There is no way of determining with precision just how nearly complete are the records obtained by this survey of New Haven.[1] Table I records the estimates along this line made by Miss Huntley and Miss Pellett. It is believed that these estimates are sufficiently accurate to show, in a broad way, the degree with which the survey approaches completeness.

A glance at Table I indicates that, for the year 1900, reasonably complete records were secured for only about half the organizations, but that this half of the total number received about four-fifths of the income of all philanthropic organizations. As might naturally be expected, the degree of completeness of the returns increases with the passage of time until, in 1925, reasonably satisfactory records were obtained from three-fourths of all the organizations, and the organizations having such records accounted for more than nine-tenths of the estimated income total of philanthropy as organized in New Haven and West Haven. On the whole, then, it appears that the survey has resulted in obtaining a financial picture which is fairly complete even from the beginning, in the case of social welfare organizations and Protestant religious organizations. On the other hand, the records for the Catholic churches and Jewish synagogues are extremely poor for the earlier years and are none too good even for 1925.

### Data Adjusted to Allow for Organizations From Which Records Were Not Secured

As previously stated, there were a certain number of organizations from which it was impossible to secure any information. There were others where records were available for recent years, but where nothing could be ascertained concerning earlier periods. The process of adjustment used in accounting for such missing data was to assume that the fluctuations and trends of the missing items paralleled those of similar organizations for which data had been secured. Thus the records for the few Catholic churches which furnished reports were increased proportionately throughout to allow for the non-reporting churches of that denomination. One cannot hope, of course, that the estimates thus arrived at for Catholic

[1]All figures include data for the suburb of West Haven, church membership overlapping in the two places and the Community Chest including one West Haven agency.

churches are at all reliable, but it is believed that by this method of adjustment the general trend of the totals for all organizations has been brought materially closer to the correct location than would have been the case had no correcting factors been introduced.

**Definition of Terms**

The main tables in this report refer to *Total Receipts* and *Total Expenditures*. Since the nature of the inquiry, and the conditions under which it was conducted, preclude the possibility of arriving at any very exact figures or such as may be given a precise connotation, it is therefore desirable here to define the principal terms used.

*Total Receipts* includes all amounts received by the charites investigated, for carrying out the purposes for which they were organized; these amounts consist mainly of contributions received, of interest on investments, of rents from real estate owned, and of money received for services rendered. All contributions received are included, whether in the form of cash or other property, such as real estate or securities, and whether available for current expenditure or ear-marked for some specific project, such as the erection of buildings. On the other hand, care has been taken to include only such receipts as represented true additions to the resources of the charity in question; moneys received from the mere conversion of its own assets, such as from the sale of a building or the collection of a loan, have been excluded.

*Total Expenditures* carries a corresponding meaning; it means all cash directly spent, or other resources directly applied, to furthering the purposes for which the charities existed. It includes all such amounts, whether they were for current operating expenses, or for any other activity of the charity itself. But amounts transferred to other charities are excluded in the case of the charity making the transfers, and reported as expenditures of the charity which received them and applied them for charitable purposes. Moreover, payments for investments purchased, or of money borrowed, have also been excluded, as being only transfers of funds, not affecting the amounts devoted to charitable activities.

In this way all reasonable effort has been made to avoid duplication. The purpose of the study was to ascertain how much money was taken in by organizations engaged in philanthropic work, whence it came, and for what purposes it was expended; if the tables are read in the light of the foregoing definitions, it is believed they will give some general impressions which may be relied upon.

The schedules used in this inquiry are given herewith.

# INQUIRY CONCERNING PHILANTHROPY

Made by the National Bureau of Economic Research, Inc., 474 West 24th Street, New York City

STATE_____ CITY_____ ORGANIZATION_____

CHIEF PURPOSE_____ CHURCH AFFILIATION_____

INFORMANT_____ POSITION_____ INVESTIGATOR_____ DATE_____

THIS REPORT COVERS { Consolidated data for _____ Organizations / Data for the parent organization only / Data for an independent or subsidiary organization only

| | 1900 | 1901 | 1902 | 1903 | 1922 | 1923 | 1924 | 1925 | 1926 |
|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF CONTRIBUTORS { Organizations / Individuals | | | | | | | | | |
| NUMBER OF MEMBERS | | | | | | | | | |
| CASH ON HAND AT BEGINNING OF YEAR | | | | | | | | | |
| GROSS CASH RECEIPTS FROM | | | | | | | | | |
| **Earnings** | | | | | | | | | |
| Dues Paid by Members for Privileges | | | | | | | | | |
| Services Rendered | | | | | | | | | |
| Sales of Products | | | | | | | | | |
| Bazaars, Entertainments, Etc. | | | | | | | | | |
| Miscellaneous | | | | | | | | | |
| **Rents, Dividends, Interest, etc.** | | | | | | | | | |
| From Endowments | | | | | | | | | |
| Current | | | | | | | | | |
| **Contributions by** | | | | | | | | | |
| Bequest | | | | | | | | | |
| Gift of Living Persons | | | | | | | | | |
| Community Chests | | | | | | | | | |
| Community Trusts | | | | | | | | | |
| Foundations | | | | | | | | | |
| Subsidiary Organizations | | | | | | | | | |
| Superior or Allied Organizations | | | | | | | | | |
| Churches not falling in above categories | | | | | | | | | |
| Other Private Organizations | | | | | | | | | |
| Governmental Bodies | | | | | | | | | |
| **Miscellaneous Receipts** | | | | | | | | | |
| Sales of Assets (Specify) | | | | | | | | | |
| Money Borrowed | | | | | | | | | |
| Other (Specify important items) | | | | | | | | | |
| TOTAL CASH TO BE ACCOUNTED FOR | | | | | | | | | |

STATE_____ CITY_____ ORGANIZATION_____

| | 1900 | 1901 | 1902 | 1923 | 1924 | 1925 | 1926 |
|---|---|---|---|---|---|---|---|
| TOTAL CASH TO BE ACCOUNTED FOR | | | | | | | |
| INVESTMENTS OF INCOME | | | | | | | |
| Debts Paid | | | | | | | |
| Land, Buildings, Equipment, etc. | | | | | | | |
| Securities purchased, Loans, etc. | | | | | | | |
| Other Investments | | | | | | | |
| DONATIONS TO OTHER ORG'N'S OP'T'NG MAINLY IN U. S. A. | | | | | | | |
| Associations of which this Organization | | | | | | | |
| Is the Head | | | | | | | |
| Is the Subsidiary | | | | | | | |
| Red Cross | | | | | | | |
| Charity Organizations, etc. | | | | | | | |
| Hospitals, etc. | | | | | | | |
| Parks, Playgrounds, etc. | | | | | | | |
| Y. M. C. A., K. of C., etc. | | | | | | | |
| Churches, etc. not given above | | | | | | | |
| Schools, Libraries, etc. | | | | | | | |
| Research Organizations | | | | | | | |
| All Other | | | | | | | |
| DONATIONS TO ORG'N'S OPERATING MAINLY ABROAD | | | | | | | |
| Relief Organizations | | | | | | | |
| Hospitals | | | | | | | |
| Y. M. C. A., K of C., etc. | | | | | | | |
| Missions, Religious, etc. | | | | | | | |
| Schools, Libraries, etc. | | | | | | | |
| All Other | | | | | | | |
| TOTAL INVESTMENTS AND DONATIONS TO ORGANIZATIONS | | | | | | | |
| TOTAL CASH AVAILABLE FOR DIRECT EXPENSES | | | | | | | |

STATE_____ CITY_____ ORGANIZATION_____

| | 1900 | 1901 | 1902 | 1903 | 22 | 1923 | 1924 | 1925 | 1926 |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL CASH AVAILABLE FOR DIRECT EXPENSES | | | | | | | | | |
| DIRECT EXPENDITURES BY THIS ORGANIZATION | | | | | | | | | |
| Pensions and Benefits | | | | | | | | | |
| Outdoor Relief for Poor, Afflicted, and Delinquent | | | | | | | | | |
| Money, goods, board, etc. | | | | | | | | | |
| Personal service rendered | | | | | | | | | |
| Indoor Relief for Poor, Afflicted and Delinquent | | | | | | | | | |
| Hospitals and Remedial Work for Mentally Ill | | | | | | | | | |
| Hospitals and Remedial Work for Physically Ill | | | | | | | | | |
| Health Conservation | | | | | | | | | |
| Recreation, Gymnastics, Sports, etc. | | | | | | | | | |
| Other Welfare Work | | | | | | | | | |
| Religious Work | | | | | | | | | |
| Secular Education in Classes | | | | | | | | | |
| Library Work, etc. | | | | | | | | | |
| Research | | | | | | | | | |
| General Educational Publicity | | | | | | | | | |
| Other | | | | | | | | | |
| Money-Raising Activities | | | | | | | | | |
| Undistributed General Expenses | | | | | | | | | |
| CASH PAID OUT | | | | | | | | | |
| CASH ON HAND AT END OF YEAR | | | | | | | | | |

### Significance of Apportionment of Expenditures

It should be clearly understood that, in the distribution of expenditures, no attempt has been made, in most cases, to *apportion* the various payments made directly by an organization. For example, all the expenditures of a given church have, as a rule, been entered under the title "religious work", for there seems no reason to distinguish between the salary of the pastor, the amount paid for fuel and light, and the disbursements for printing, etc. Presumably, all are intended to accomplish the same purpose, namely, to further the cause of religion. The classification under the head of "Direct expenditures by this organization" is, then, primarily a classification of expenditures by organizations as a whole, although, in a few cases, in which one organization conducted several distinct kinds of work, the disbursements for each particular function have been differentiated, each being placed in the category in which it belongs. The nature of the various entries on the schedule will be discussed to some extent in connection with the findings presented in the tables which follow.

TABLE II

## GROSS RECEIPTS[a] OF DIFFERENT CLASSES OF PHILANTHROPIC ORGANIZATIONS

| Year | Thousands of Dollars | | | | | |
|---|---|---|---|---|---|---|
| | All Organizations | Protestant Religious Organizations | Catholic Religious Organizations[g] | Jewish Religious Organizations | Hospitals | Other Organizations |
| 1900 | 953 | 429 | 91 | 29 | 84 | 320 |
| 1901 | 1322 | 669[b] | 92 | 28 | 234 | 299 |
| 1902 | 1545 | 394 | 102 | 29 | 149 | 871[e] |
| 1903 | 997 | 374 | 106 | 29 | 114 | 374 |
| 1904 | 1359 | 481 | 105 | 31 | 165 | 577 |
| 1905 | 1200 | 482 | 116 | 31 | 178 | 393 |
| 1906 | 1192 | 452 | 126 | 32 | 142 | 440 |
| 1907 | 1214 | 457 | 128 | 32 | 159 | 438 |
| 1908 | 1424 | 431 | 129 | 43 | 272 | 549 |
| 1909 | 2042 | 693[c] | 137 | 41 | 509[d] | 662 |
| 1910 | 1910 | 487 | 140 | 48 | 579[d] | 656 |
| 1911 | 1498 | 484 | 147 | 43 | 250 | 574 |
| 1912 | 1512 | 467 | 155 | 47 | 279 | 564 |
| 1913 | 2133 | 461 | 167 | 48 | 727[d] | 730 |
| 1914 | 2428 | 450 | 188 | 49 | 1126[d] | 615 |
| 1915 | 2168 | 508 | 195 | 52 | 486 | 927 |
| 1916 | 2099 | 523 | 211 | 52 | 563 | 750 |
| 1917 | 2624 | 610 | 230 | 53 | 436 | 1295 |
| 1918 | 4318 | 621 | 236 | 74 | 497 | 2890[f] |
| 1919 | 3839 | 706 | 253 | 69 | 1063 | 1748 |
| 1920 | 3497 | 849 | 294 | 76 | 856 | 1422 |
| 1921 | 4349 | 837 | 430 | 74 | 1070 | 1938 |
| 1922 | 5328 | 923 | 552 | 85 | 1183 | 2585 |
| 1923 | 5640 | 886 | 651 | 101 | 1530[d] | 2472 |
| 1924 | 5234 | 858 | 547 | 120 | 1263 | 2446 |
| 1925 | 5764 | 867 | 563 | 158 | 1499 | 2677 |

[a]Gross Receipts includes inter-organization payments

[b]The large increase in the 1901 figure over that of 1900 represents a bequest of 228 thousand dollars for the purpose of establishing a chapel.

[c]Approximately 200 thousand dollars of this sum represents a personal gift of a new church building.

[d]In each of these years, except 1923, a personal gift of approximately 300 thousand dollars was made to the New Haven Hospital, to be used for the erection and maintenance of a hospital for tubercular patients. In 1923 this was added to by a bequest of 400 thousand dollars from the same source.

[e]A large increase over 1901 is found here because of two bequests amounting together to around 560 thousand dollars.

[f]A United War Work Campaign in 1918 raised 860 thousand dollars, which is the largest item causing the increased figure in this year. The organizations for which these funds were raised follow: Y. M. C. A.; Y. W. C. A.; National Catholic War Council; Jewish Welfare Board; War Camp Community Service; American Library Association; Salvation Army.

[g]Figures for Catholic organizations are merely rough estimates.

TABLE III

## PERCENTAGE DISTRIBUTION OF GROSS RECEIPTS OF ALL PHILANTHROPIC ORGANIZATIONS[a]

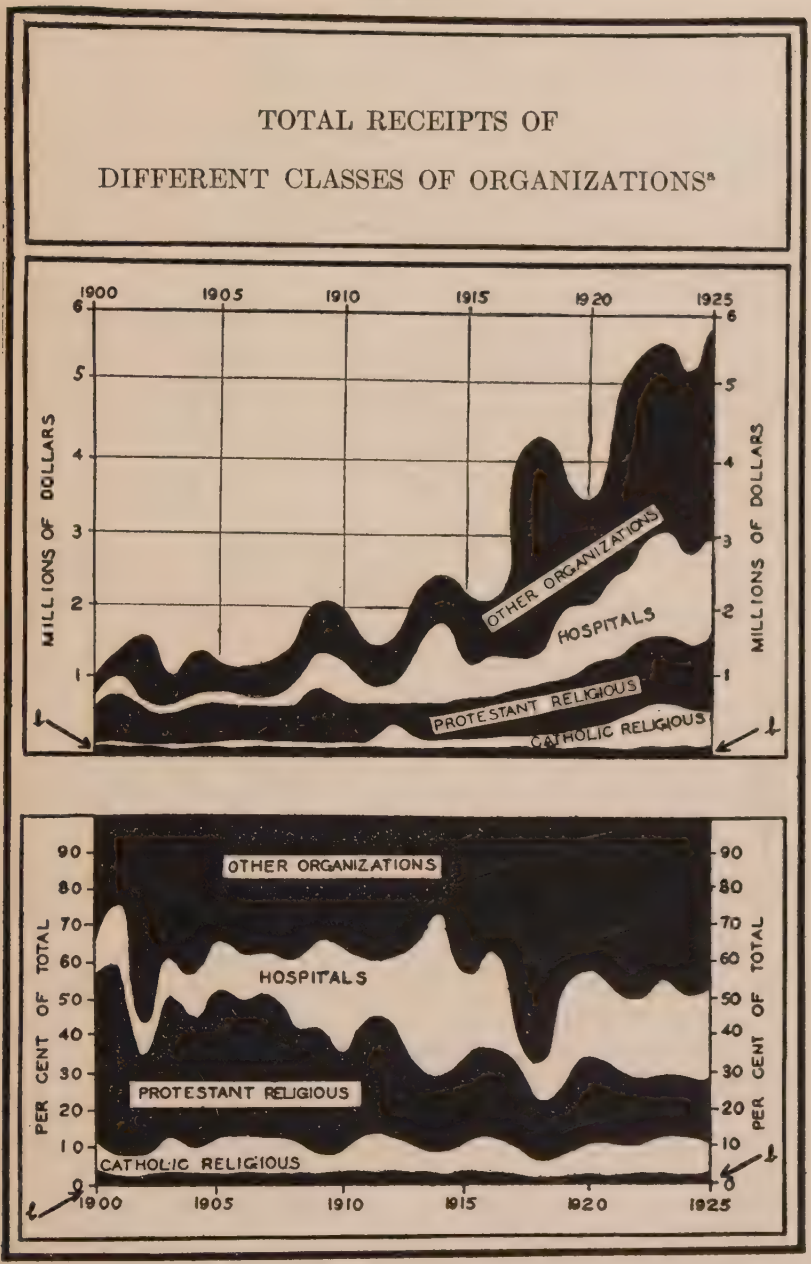
| Year | Per Cent[b] | | | | | |
|---|---|---|---|---|---|---|
| | All Organizations | Protestant Religious Organizations | Catholic Religious Organizations[c] | Jewish Religious Organizations | Hospitals | Other Organizations |
| 1900 | 100.00 | 45.02 | 9.55 | 3.04 | 8.81 | 33.58 |
| 1901 | 100.00 | 50.61 | 6.96 | 2.12 | 17.70 | 22.62 |
| 1902 | 100.00 | 25.50 | 6.60 | 1.88 | 9.64 | 56.38 |
| 1903 | 100.00 | 37.51 | 10.63 | 2.91 | 11.43 | 37.51 |
| 1904 | 100.00 | 35.39 | 7.73 | 2.28 | 12.14 | 42.46 |
| 1905 | 100.00 | 40.17 | 9.67 | 2.58 | 14.83 | 32.75 |
| 1906 | 100.00 | 37.92 | 10.57 | 2.68 | 11.92 | 36.91 |
| 1907 | 100.00 | 37.64 | 10.54 | 2.64 | 13.10 | 36.08 |
| 1908 | 100.00 | 30.27 | 9.06 | 3.02 | 19.10 | 38.55 |
| 1909 | 100.00 | 33.94 | 6.71 | 2.01 | 24.93 | 32.42 |
| 1910 | 100.00 | 25.50 | 7.33 | 2.51 | 30.31 | 34.35 |
| 1911 | 100.00 | 32.31 | 9.81 | 2.87 | 16.69 | 38.32 |
| 1912 | 100.00 | 30.89 | 10.25 | 3.11 | 18.45 | 37.30 |
| 1913 | 100.00 | 21.61 | 7.83 | 2.25 | 34.08 | 34.22 |
| 1914 | 100.00 | 18.53 | 7.74 | 2.02 | 46.38 | 25.33 |
| 1915 | 100.00 | 23.43 | 8.99 | 2.40 | 22.42 | 42.76 |
| 1916 | 100.00 | 24.92 | 10.05 | 2.48 | 26.82 | 35.73 |
| 1917 | 100.00 | 23.25 | 8.77 | 2.02 | 16.62 | 49.35 |
| 1918 | 100.00 | 14.38 | 5.47 | 1.71 | 11.51 | 66.93 |
| 1919 | 100.00 | 17.91 | 6.42 | 1.78 | 26.96 | 46.94 |
| 1920 | 100.00 | 24.28 | 8.41 | 2.17 | 24.48 | 40.66 |
| 1921 | 100.00 | 19.25 | 9.89 | 1.70 | 24.60 | 44.56 |
| 1922 | 100.00 | 17.32 | 10.36 | 1.60 | 22.20 | 48.52 |
| 1923 | 100.00 | 15.71 | 11.54 | 1.79 | 27.13 | 43.83 |
| 1924 | 100.00 | 16.39 | 10.45 | 2.29 | 24.13 | 46.73 |
| 1925 | 100.00 | 15.04 | 9.77 | 2.74 | 26.01 | 46.44 |

[a]The percentages in Table III are based upon the data found in Table II.

[b]The percentages as given are as correctly computed; hence, frequently, the sum of the items does not exactly equal 100.

[c]Figures for Catholic organizations are based upon rough estimates.

CHART 1




a. For data, see Tables II and III-
b. Jewish Religious.

## RECEIPTS

### Gross Receipts of Five Classes of Organizations

Table II presents estimates of the total receipts of five classes of philanthropic organizations. As its purpose is to compare changes in the total receipts of these different groups, inter-organization payments have not been eliminated. The figures in Table III are derived from those in Table II. They represent the amounts in dollars reduced to percentages of the total receipts for the year. The upper part of Chart 1 portrays the changes in the absolute amounts as shown by Table II, while the lower part of this chart is devoted to the relative changes shown in Table III.

A study of Table II shows that the total of receipts of all organizations has been multiplied by 6 since the year 1900. The smallest proportional increase is found in the case of Protestant religious organizations, the receipts of which doubled during the period, while the receipts of Jewish religious organizations were multiplied by 5 and those of Catholic organizations by 6. The total of receipts of miscellaneous welfare organizations was 8 times as large in 1925 as in 1900, while the receipts of hospitals show the most remarkable rate of growth, being multiplied by 18 during the quarter century. The results of these varying rates of growth in total receipts are portrayed in Chart 1. A study of this chart shows that the receipts of the religious organizations have, however, advanced in a much more regular fashion than have the receipts of hospitals and miscellaneous organizations. The last named class especially shows very marked cyclical fluctuations, the waves of the cycle averaging about four years in length. The lower half of the chart shows us that the Catholic and Jewish religious organizations have each tended to receive an approximately constant percentage of the total receipts of all organizations. True, there have been some rather marked cyclical fluctuations in these percentages,[1] but the trends appear to be approximately horizontal. On the other hand, the percentage of the total receipts of all organizations going to the Protestant religious bodies has shown a rather marked downward trend, the differential being absorbed by hospitals and other welfare organizations.

[1]These cycles are merely reflections of the changes occurring in the revenues of the secular organizations, there being no noticeable cycles in the actual amounts contributed to religious organizations.

TABLE IV

## SOURCES OF TOTAL RECEIPTS OF ALL ORGANIZATIONS TAKEN AS A UNIT

(INTER-ORGANIZATION RECEIPTS ELIMINATED)

| Year | Thousands of Dollars Received From | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | All sources | Earnings | | | | | Income from investments | | Contributions from living persons | | Bequests |
| | | Dues Paid by Members for Privileges | Services Rendered | Sales of Products | Bazaars, Entertainments, etc. | Miscellaneous | Endowment | Other | Direct (Including Pew Rents) | Through Governmental Bodies | |
| 1900 | 921 | 6 | 69 | 36 | 22 | 12 | 81 | 12 | 555 | 111 | 17 |
| 1901 | 1289 | 6 | 73 | 38 | 20 | 14 | 82 | 14 | 664 | 121 | 257 |
| 1902 | 1508 | 8 | 78 | 40 | 16 | 14 | 97 | 13 | 546 | 120 | 576 |
| 1903 | 961 | 10 | 96 | 41 | 22 | 16 | 100 | 14 | 513 | 127 | 22 |
| 1904 | 1324 | 10 | 98 | 36 | 19 | 16 | 113 | 15 | 785 | 134 | 98 |
| 1905 | 1161 | 10 | 115 | 37 | 20 | 19 | 119 | 17 | 561 | 146 | 117 |
| 1906 | 1152 | 11 | 130 | 39 | 24 | 22 | 129 | 18 | 593 | 143 | 43 |
| 1907 | 1182 | 8 | 152 | 40 | 24 | 23 | 135 | 18 | 595 | 160 | 27 |
| 1908 | 1380 | 6 | 166 | 42 | 25 | 26 | 155 | 19 | 583 | 262 | 96 |
| 1909 | 2000 | 8 | 173 | 42 | 25 | 28 | 153 | 19 | 1197[a] | 260 | 95 |
| 1910 | 1805 | 7 | 173 | 42 | 28 | 33 | 213 | 17 | 970[b] | 208 | 114 |
| 1911 | 1462 | 8 | 199 | 41 | 26 | 35 | 227 | 19 | 639 | 195 | 73 |
| 1912 | 1465 | 8 | 236 | 46 | 29 | 33 | 229 | 19 | 632 | 187 | 46 |
| 1913 | 2090 | 8 | 328 | 35 | 29 | 34 | 239 | 22 | 1011[b] | 192 | 192 |
| 1914 | 2383 | 9 | 356 | 40 | 36 | 36 | 275 | 25 | 1356[b] | 200 | 50 |
| 1915 | 2049 | 10 | 316 | 33 | 39 | 37 | 292 | 25 | 772 | 218 | 307 |
| 1916 | 2048 | 12 | 395 | 42 | 39 | 38 | 305 | 27 | 798 | 215 | 177 |
| 1917 | 2554 | 12 | 415 | 47 | 49 | 46 | 307 | 29 | 1322 | 220 | 107 |
| 1918 | 4207 | 11 | 480 | 60 | 63 | 82 | 312 | 46 | 2761[c] | 283 | 109 |
| 1919 | 3761 | 7 | 541 | 65 | 52 | 100 | 307 | 70 | 2170 | 353 | 96 |
| 1920 | 3342 | 10 | 661 | 56 | 51 | 114 | 339 | 46 | 1535 | 372 | 158 |
| 1921 | 3871 | 17 | 720 | 53 | 61 | 93 | 413 | 56 | 1862 | 475 | 121 |
| 1922 | 4691 | 15 | 847 | 55 | 63 | 117 | 438 | 61 | 1890 | 463 | 742 |
| 1923 | 4931 | 17 | 839 | 50 | 55 | 142 | 498 | 58 | 2117 | 504 | 651 |
| 1924 | 4538 | 23 | 974 | 39 | 55 | 126 | 519 | 57 | 2143 | 503 | 99 |
| 1925 | 5009 | 22 | 1075 | 56 | 76 | 146 | 558 | 65 | 2239 | 543 | 229 |

[a]Personal gifts amounting to 500 thousand dollars were received for building purposes in 1909.

[b]Approximately 300 thousand dollars was given in each of these years to the New Haven Hospital to build and maintain a hospital for tubercular patients.

[c]A sum of 860 thousand dollars was raised in a United War Work Drive by the combined effort of several organizations doing war work abroad.

TABLE V

## PERCENTAGES OF THE TOTAL RECEIPTS OF ALL ORGANIZATIONS TAKEN AS A UNIT DERIVED FROM VARIOUS SOURCES[a]

| Year | Per Cent of Total Receipts Derived From | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | All sources | Earnings | | | | | Receipts from investments | | Contributions from | | |
| | | | | | | | | | Living Persons | | |
| | | Dues Paid by Members for Privileges | Services Rendered | Sales of Products | Bazaars, Entertainments, etc. | Miscellaneous | Endowment | Other | Direct (Including Pew Rents) | Through Governmental Bodies | Bequests |
| 1900 | 100.00 | 0.65 | 7.49 | 3.91 | 2.39 | 1.30 | 8.79 | 1.30 | 60.27 | 12.05 | 1.85 |
| 1901 | 100.00 | 0.47 | 5.66 | 2.95 | 1.55 | 1.09 | 6.36 | 1.09 | 51.50 | 9.39 | 19.94 |
| 1902 | 100.00 | 0.53 | 5.17 | 2.65 | 1.06 | 0.93 | 6.43 | 0.86 | 36.21 | 7.96 | 38.20 |
| 1903 | 100.00 | 1.04 | 9.99 | 4.27 | 2.29 | 1.66 | 10.41 | 1.46 | 53.38 | 13.21 | 2.29 |
| 1904 | 100.00 | 0.76 | 7.40 | 2.72 | 1.44 | 1.21 | 8.53 | 1.13 | 59.29 | 10.12 | 7.40 |
| 1905 | 100.00 | 0.86 | 9.90 | 3.19 | 1.72 | 1.64 | 10.25 | 1.46 | 48.32 | 12.58 | 10.08 |
| 1906 | 100.00 | 0.95 | 11.28 | 3.39 | 2.08 | 1.91 | 11.20 | 1.56 | 51.48 | 12.42 | 3.73 |
| 1907 | 100.00 | 0.68 | 12.86 | 3.38 | 2.03 | 1.95 | 11.42 | 1.52 | 50.34 | 13.54 | 2.28 |
| 1908 | 100.00 | 0.43 | 12.03 | 3.04 | 1.81 | 1.88 | 11.23 | 1.38 | 42.25 | 18.99 | 6.96 |
| 1909 | 100.00 | 0.40 | 8.65 | 2.10 | 1.25 | 1.40 | 7.65 | 0.95 | 59.85 | 13.00 | 4.75 |
| 1910 | 100.00 | 0.39 | 9.58 | 2.33 | 1.55 | 1.83 | 11.80 | 0.94 | 53.74 | 11.52 | 6.32 |
| 1911 | 100.00 | 0.55 | 13.61 | 2.80 | 1.78 | 2.39 | 15.53 | 1.30 | 43.71 | 13.34 | 4.99 |
| 1912 | 100.00 | 0.55 | 16.11 | 3.14 | 1.98 | 2.25 | 15.63 | 1.30 | 43.14 | 12.76 | 3.14 |
| 1913 | 100.00 | 0.38 | 15.69 | 1.67 | 1.39 | 1.63 | 11.44 | 1.05 | 48.37 | 9.19 | 9.19 |
| 1914 | 100.00 | 0.38 | 14.94 | 1.68 | 1.51 | 1.51 | 11.54 | 1.05 | 56.90 | 8.39 | 2.10 |
| 1915 | 100.00 | 0.49 | 15.42 | 1.61 | 1.90 | 1.81 | 14.25 | 1.22 | 37.68 | 10.64 | 14.98 |
| 1916 | 100.00 | 0.59 | 19.29 | 2.05 | 1.90 | 1.86 | 14.89 | 1.32 | 38.96 | 10.50 | 8.64 |
| 1917 | 100.00 | 0.47 | 16.25 | 1.84 | 1.92 | 1.80 | 12.02 | 1.14 | 51.76 | 8.61 | 4.19 |
| 1918 | 100.00 | 0.26 | 11.41 | 1.43 | 1.50 | 1.95 | 7.42 | 1.09 | 65.62 | 6.73 | 2.59 |
| 1919 | 100.00 | 0.19 | 14.38 | 1.73 | 1.38 | 2.66 | 8.16 | 1.86 | 57.70 | 9.39 | 2.55 |
| 1920 | 100.00 | 0.30 | 19.78 | 1.67 | 1.53 | 3.41 | 10.14 | 1.38 | 45.93 | 11.13 | 4.73 |
| 1921 | 100.00 | 0.44 | 18.60 | 1.37 | 1.58 | 2.40 | 10.67 | 1.45 | 48.10 | 12.27 | 3.12 |
| 1922 | 100.00 | 0.32 | 18.06 | 1.17 | 1.34 | 2.49 | 9.34 | 1.30 | 40.29 | 9.87 | 15.82 |
| 1923 | 100.00 | 0.34 | 17.01 | 1.01 | 1.12 | 2.88 | 10.10 | 1.18 | 42.94 | 10.22 | 13.20 |
| 1924 | 100.00 | 0.51 | 21.46 | 0.86 | 1.21 | 2.78 | 11.44 | 1.26 | 47.22 | 11.08 | 2.18 |
| 1925 | 100.00 | 0.44 | 21.46 | 1.12 | 1.52 | 2.91 | 11.14 | 1.30 | 44.70 | 10.84 | 4.51 |

[a]The percentages in Table V are derived from the data in Table IV.

**Total Receipts Derived from Public**

Tables IV and V also deal with the total receipts of all philanthropic organizations, but, in these tables, amounts received from other organizations have been eliminated. The figures in these tables are, then, designed to show the total receipts of philanthropic organizations in New Haven and West Haven with all duplication of contributions eliminated. It will be noted that the receipts have been classified into three main categories, namely, earnings, income from investments, and contributions. Since this table is devoted to showing gross receipts, the earnings are, of course, gross earnings, and are far from representing net profit from operations.

**Earnings Different in Nature from Contributions**

The money received is actually paid into the organizations by the public, but these amounts represent not contributions alone but rather a mixture of contributions and payments for services, rendered. For example, the money raised at bazaars, entertainments, etc. is largely derived from donations either of goods, time, or money receipts from sales of products. In some instances the products so dealt in, even when bought commercially, are doubtless sold for more than their market value, the difference being in the nature of a gift. In the case of earnings received from dues paid by members for privileges and from payments for services rendered, it would, in many cases, be decidedly unfair to assume that the amounts received are criteria of a benevolent or philanthropic attitude on the part of those from whom the money comes. For example, the girl who lives and boards at the Young Women's Christian Association or the patient in the hospital can scarcely be thought of as donating to philanthropy money paid for board and room.

Likewise, the concerns or individuals paying interest on bonds or mortgages, or rent for buildings in which they are tenants, have, in most cases, no intention of making a philanthropic contribution. The generosity of the public is, then, not measured in any way by those items appearing in the columns outside the general heading—"Contributions." It will be observed, further, that one column under this heading represents contributions from governmental bodies. These governmental bodies obtain most of their revenues by taxation, and tax paying usually has no connection with philanthropic intentions.

Clearly, then, the only entries in the table which really tell us anything about changes that have taken place in the charitable im-

pulses of the people of New Haven are those appearing under the headings "Direct contributions from living persons" and "Bequests." The fact should also be noted that amounts paid for pew rent have been included under "Direct contributions from living persons," and it is probable that such payments ought, in many instances, to be considered primarily as payments for services rendered and only incidentally, if at all, as contributions for the welfare of others.

### Income Classified According to Its Nature

The figures indicate that, during the 25 years covered by the study, contributions from living persons quadrupled, while those from governmental bodies were almost multiplied by five. Receipts from endowments grew at an even more rapid rate, being nearly 7 times as large in 1925 as in 1900. Earnings received in exchange for services rendered grew fastest of all, being 15 times as large at the close of the period as at the beginning. The obvious result of these differences in the rate of increase has been to cause an increase in the percentage representing the fraction of the total receipts derived from earnings, and to bring about a diminution in the fraction obtained from contributions.

### Income Excluding Bequests

Reference to Tables IV and V shows that, as might be expected, the volume of bequests varies greatly from year to year. The variations in this item have tended to make the percentages in Table V decidedly irregular. For this reason, it has seemed worth while to construct other tables similar to IV and V, except that the item of bequests has been excluded. In Tables VI and VII and Chart 2, then, we find a record for all organizations combined of the total receipts after the elimination both of inter-organization receipts and bequests. These tables, and the chart mentioned, serve to give us a fairly satisfactory picture of the trends and cyclical movements of the more regular items upon which most philanthropic enterprises must, in the main, depend.

The graph in the upper part of Chart 2 shows that investment receipts, earnings, and contributions from governmental bodies have all increased with a considerable degree of regularity. It is primarily the variations in individual contributions which have been responsible for the wave-like motion of the total. The lower half of Chart 2 makes it clear that, while individual contributions still constitute the most important single source of revenue for philanthropic insti-

TABLE VI

## SOURCES OF TOTAL RECEIPTS (EXCLUDING BEQUESTS) OF ALL ORGANIZATIONS TAKEN AS A UNIT

(INTER-ORGANIZATION RECEIPTS ELIMINATED)

| Year | Thousands of Dollars Received From | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | All sources | Earnings | | | | | Receipts from investments | | Contributions from living persons | |
| | | Dues Paid by Members for Privileges | Services Rendered | Sales of Products | Bazaars, Entertainments, etc. | Miscellaneous | Endowment | Other | Direct (Including Pew Rents) | Through Governmental Bodies |
| 1900 | 904 | 6 | 69 | 36 | 22 | 12 | 81 | 12 | 555 | 111 |
| 1901 | 1032 | 6 | 73 | 38 | 20 | 14 | 82 | 14 | 664 | 121 |
| 1902 | 932 | 8 | 78 | 40 | 16 | 14 | 97 | 13 | 546 | 120 |
| 1903 | 939 | 10 | 96 | 41 | 22 | 16 | 100 | 14 | 513 | 127 |
| 1904 | 1226 | 10 | 98 | 36 | 19 | 16 | 113 | 15 | 785 | 134 |
| 1905 | 1044 | 10 | 115 | 37 | 20 | 19 | 119 | 17 | 561 | 146 |
| 1906 | 1109 | 11 | 130 | 39 | 24 | 22 | 129 | 18 | 593 | 143 |
| 1907 | 1155 | 8 | 152 | 40 | 24 | 23 | 135 | 18 | 595 | 160 |
| 1908 | 1284 | 6 | 166 | 42 | 25 | 26 | 155 | 19 | 583 | 262 |
| 1909 | 1905 | 8 | 173 | 42 | 25 | 28 | 153 | 19 | 1197[a] | 260 |
| 1910 | 1691 | 7 | 173 | 42 | 28 | 33 | 213 | 17 | 970[b] | 208 |
| 1911 | 1389 | 8 | 199 | 41 | 26 | 35 | 227 | 19 | 639 | 195 |
| 1912 | 1419 | 8 | 236 | 46 | 29 | 33 | 229 | 19 | 632 | 187 |
| 1913 | 1898 | 8 | 328 | 35 | 29 | 34 | 239 | 22 | 1011[b] | 192 |
| 1914 | 2333 | 9 | 356 | 40 | 36 | 36 | 275 | 25 | 1356[b] | 200 |
| 1915 | 1742 | 10 | 316 | 33 | 39 | 37 | 292 | 25 | 772 | 218 |
| 1916 | 1871 | 12 | 395 | 42 | 39 | 38 | 305 | 27 | 798 | 215 |
| 1917 | 2447 | 12 | 415 | 47 | 49 | 46 | 307 | 29 | 1322 | 220 |
| 1918 | 4098 | 11 | 480 | 60 | 63 | 82 | 312 | 46 | 2761[c] | 283 |
| 1919 | 3665 | 7 | 541 | 65 | 52 | 100 | 307 | 70 | 2170 | 353 |
| 1920 | 3184 | 10 | 661 | 56 | 51 | 114 | 339 | 46 | 1535 | 372 |
| 1921 | 3750 | 17 | 720 | 53 | 61 | 93 | 413 | 56 | 1862 | 475 |
| 1922 | 3949 | 15 | 847 | 55 | 63 | 117 | 438 | 61 | 1890 | 463 |
| 1923 | 4280 | 17 | 839 | 50 | 55 | 142 | 498 | 58 | 2117 | 504 |
| 1924 | 4439 | 23 | 974 | 39 | 55 | 126 | 519 | 57 | 2143 | 503 |
| 1925 | 4780 | 22 | 1075 | 56 | 76 | 146 | 558 | 65 | 2239 | 543 |

[a] Personal gifts amounting to 500 thousand dollars were received for building purposes in 1909.

[b] Approximately 300 thousand dollars was given in each of these years to the New Haven Hospital to build and maintain a hospital for tubercular patients.

[c] A sum of 860 thousand dollars was raised in a United War Work Drive by the combined effort of several organizations doing war work abroad.

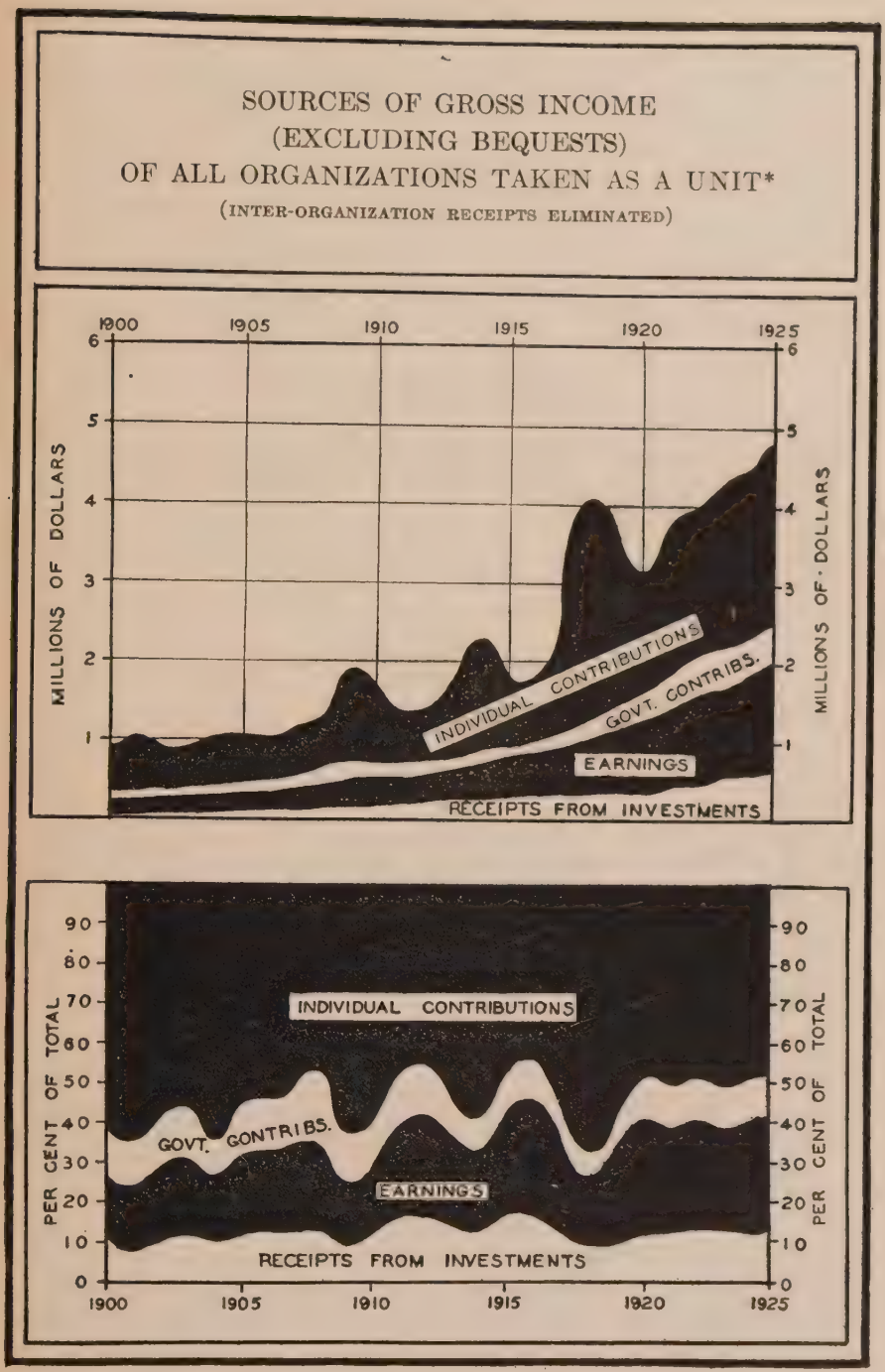
TABLE VII

## PERCENTAGES OF THE TOTAL RECEIPTS, EXCLUDING BEQUESTS, DERIVED FROM VARIOUS SOURCES BY ALL ORGANIZATIONS TAKEN AS A UNIT[a]

| Year | Per Cent of Total Receipts Derived from | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | All sources | Earnings | | | | | Receipts from investments | | Contributions from living persons | |
| | | Dues Paid by Members for Privileges | Services Rendered | Sales of Products | Bazaars, Entertainments, etc. | Miscellaneous | Endowment | Other | Direct (Including Pew Rent) | Through Governmental Bodies |
| 1900 | 100.00 | .66 | 7.63 | 3.98 | 2.43 | 1.33 | 8.96 | 1.33 | 61.40 | 12.28 |
| 1901 | 100.00 | .58 | 7.07 | 3.68 | 1.94 | 1.36 | 7.95 | 1.36 | 64.34 | 11.72 |
| 1902 | 100.00 | .86 | 8.37 | 4.29 | 1.72 | 1.50 | 10.41 | 1.39 | 58.58 | 12.88 |
| 1903 | 100.00 | 1.06 | 10.22 | 4.37 | 2.34 | 1.70 | 10.65 | 1.49 | 54.64 | 13.53 |
| 1904 | 100.00 | .81 | 7.99 | 2.94 | 1.55 | 1.31 | 9.22 | 1.22 | 64.03 | 10.93 |
| 1905 | 100.00 | .96 | 11.02 | 3.54 | 1.92 | 1.82 | 11.40 | 1.63 | 53.74 | 13.97 |
| 1906 | 100.00 | .99 | 11.72 | 3.52 | 2.16 | 1.98 | 11.63 | 1.62 | 53.49 | 12.89 |
| 1907 | 100.00 | .69 | 13.16 | 3.46 | 2.08 | 1.99 | 11.69 | 1.56 | 51.52 | 13.85 |
| 1908 | 100.00 | .47 | 12.93 | 3.27 | 1.95 | 2.02 | 12.07 | 1.48 | 45.41 | 20.40 |
| 1909 | 100.00 | .42 | 9.08 | 2.20 | 1.31 | 1.47 | 8.03 | 1.00 | 62.84 | 13.65 |
| 1910 | 100.00 | .41 | 10.23 | 2.48 | 1.66 | 1.95 | 12.60 | 1.01 | 57.36 | 12.30 |
| 1911 | 100.00 | .58 | 14.33 | 2.95 | 1.87 | 2.52 | 16.34 | 1.37 | 46.00 | 14.04 |
| 1912 | 100.00 | .56 | 16.63 | 3.24 | 2.04 | 2.33 | 16.14 | 1.34 | 44.54 | 13.18 |
| 1913 | 100.00 | .42 | 17.28 | 1.84 | 1.53 | 1.79 | 12.59 | 1.16 | 53.27 | 10.12 |
| 1914 | 100.00 | .39 | 15.26 | 1.71 | 1.54 | 1.54 | 11.79 | 1.07 | 58.13 | 8.57 |
| 1915 | 100.00 | .57 | 18.14 | 1.89 | 2.24 | 2.13 | 16.76 | 1.44 | 44.32 | 12.51 |
| 1916 | 100.00 | .64 | 21.11 | 2.24 | 2.08 | 2.03 | 16.30 | 1.44 | 42.67 | 11.49 |
| 1917 | 100.00 | .49 | 16.96 | 1.92 | 2.00 | 1.88 | 12.55 | 1.18 | 54.03 | 8.99 |
| 1918 | 100.00 | .27 | 11.71 | 1.46 | 1.54 | 2.00 | 7.61 | 1.12 | 67.38 | 6.91 |
| 1919 | 100.00 | .19 | 14.76 | 1.77 | 1.42 | 2.73 | 8.38 | 1.91 | 59.21 | 9.63 |
| 1920 | 100.00 | .31 | 20.76 | 1.76 | 1.60 | 3.58 | 10.65 | 1.44 | 48.22 | 11.68 |
| 1921 | 100.00 | .45 | 19.20 | 1.41 | 1.63 | 2.48 | 11.01 | 1.49 | 49.66 | 12.67 |
| 1922 | 100.00 | .38 | 21.45 | 1.39 | 1.60 | 2.96 | 11.09 | 1.54 | 47.87 | 11.72 |
| 1923 | 100.00 | .40 | 19.60 | 1.17 | 1.28 | 3.32 | 11.64 | 1.36 | 49.45 | 11.78 |
| 1924 | 100.00 | .52 | 21.94 | .88 | 1.24 | 2.84 | 11.69 | 1.28 | 48.28 | 11.33 |
| 1925 | 100.00 | .46 | 22.49 | 1.17 | 1.59 | 3.05 | 11.67 | 1.36 | 46.85 | 11.36 |

[a]The percentages in Table VII are based on data in TableVI.

CHART 2




*For data, see Tables VI and VII.

tutions, their relative importance has diminished slightly during the quarter century, for in 1900 they made up approximately three-fifths of the total, while in 1925 the fraction had been reduced to slightly less than one half. Receipts from investments have grown slightly more important, while governmental contributions have remained almost constant. The factor that has shown a relative increase is earnings, these having increased from about 15 per cent in 1900 to over 28 per cent in 1925.

## DISBURSEMENTS

The figures thus far presented have answered, in a general way, the question as to the amount of total receipts of philanthropic organizations in New Haven and West Haven, and from what sources they have been derived. Another question which we hoped to answer by means of the inquiry was "What was done with the money that was taken in by these philanthropic organizations?" Part of the story is told by Table VIII.

### Contributions to Other Organizations

Everyone is aware of the fact that philanthropic organizations do not directly spend nearly all of the money which they take in. Churches support missions, schools, and hospitals located in all parts of the world. Since its organization, the Community Chest of New Haven has collected large sums of money, most of which collections have been distributed to the member organizations for their support. Table VIII shows that, at various times, from 8 to 44 per cent of the total disbursements have been paid to other organizations, some of these organizations being located in New Haven and some elsewhere. While, apparently, considerably more money is sent out of New Haven for philanthropic work elsewhere than is received from outside organizations for work in New Haven, there is, of course, a flow of funds in each direction. The percentage of the total disbursements of the average organizations which was paid to some other organizations diminished rather steadily between 1900 and 1913, declining from nearly 16 per cent to slightly over 8 per cent. With the beginning of the World War, the percentage rose until, in 1918, it reached 44 per cent. Immediately thereafter there was an abrupt decline to 11 per cent in 1920, with a recovery to 19 per cent in 1922, since which date the percentage has re-

mained in that neighborhood. At the present time, then, the records indicate that about one-fifth of the money paid out is given to other organizations, while about four-fifths is, on the average, expended by the organization making the report.

TABLE VIII.

## EXPENDITURES BY ALL ORGANIZATIONS TAKEN AS A UNIT

| Year | Thousands of Dollars | | | Per Cent of Total | | |
|---|---|---|---|---|---|---|
| | Total | Donations to Other Organizations[a] | Direct Expenditures | Total | Donations to Other Organizations | Direct Expenditures |
| 1900 | 862 | 137 | 725 | 100.00 | 15.89 | 84.11 |
| 1901 | 842 | 109 | 733 | 100.00 | 12.95 | 87.05 |
| 1902 | 879 | 108 | 771 | 100.00 | 12.29 | 87.71 |
| 1903 | 928 | 107 | 821 | 100.00 | 11.53 | 88.47 |
| 1904 | 1000 | 99 | 901 | 100.00 | 9.90 | 90.10 |
| 1905 | 1009 | 92 | 917 | 100.00 | 9.12 | 90.88 |
| 1906 | 1045 | 97 | 948 | 100.00 | 9.28 | 90.72 |
| 1907 | 1091 | 103 | 988 | 100.00 | 9.44 | 90.56 |
| 1908 | 1178 | 99 | 1079 | 100.00 | 8.40 | 91.60 |
| 1909 | 1181 | 108 | 1073 | 100.00 | 9.14 | 90.86 |
| 1910 | 1234 | 104 | 1130 | 100.00 | 8.43 | 91.57 |
| 1911 | 1287 | 109 | 1178 | 100.00 | 8.47 | 91.53 |
| 1912 | 1311 | 110 | 1201 | 100.00 | 8.39 | 91.61 |
| 1913 | 1440 | 118 | 1322 | 100.00 | 8.20 | 91.80 |
| 1914 | 1486 | 142 | 1344 | 100.00 | 9.56 | 90.44 |
| 1915 | 1601 | 152 | 1449 | 100.00 | 9.49 | 90.51 |
| 1916 | 1710 | 164 | 1546 | 100.00 | 9.59 | 90.41 |
| 1917 | 2353 | 609[b] | 1744 | 100.00 | 25.88 | 74.12 |
| 1918 | 3991 | 1757[b] | 2234 | 100.00 | 44.02 | 55.98 |
| 1919 | 2854 | 408 | 2446 | 100.00 | 14.30 | 85.70 |
| 1920 | 3192 | 356 | 2836 | 100.00 | 11.15 | 88.85 |
| 1921 | 3808 | 653 | 3155 | 100.00 | 17.15 | 82.85 |
| 1922 | 4063 | 781 | 3282 | 100.00 | 19.22 | 80.78 |
| 1923 | 4335 | 881 | 3454 | 100.00 | 20.32 | 79.68 |
| 1924 | 4776 | 954 | 3822 | 100.00 | 19.97 | 80.03 |
| 1925 | 5050 | 968 | 4082 | 100.00 | 19.17 | 80.83 |

[a]Because of inability to acquire this information in detail from several of the Catholic churches and Jewish synagogues, this figure is not wholly accurate, but probably a fair estimate. Many of these organizations to which donations are made are not located in New Haven.

[b]The large amounts in these years are due to sums expended for work among the soldiers at home and abroad, and raised through the efforts of the National Red Cross and a United War Work Campaign involving several organizations.

### Direct Expenditures Classified

It is a matter of interest to know to what end the direct expenditures of the various organizations have been devoted. The reader is again reminded that this classification of expenditures is only an approximate one, for it has proved wholly impracticable to apportion the disbursements of most organizations among the different categories in which they might properly be placed. However, it is believed that the method followed, of entering, for example, practically all of the expenditures of the ordinary hospital under "Remedial work for the physically ill" and of putting all church expenditures under "Religious work," does not do great violence to the truth. Note should be made of the fact that the bulk of the disbursements for the mentally ill are not made in the city of New Haven, but are contributions made by New Haven to State hospitals located elsewhere. These amounts are classed as "Direct expenditures" rather than as "Donations to other organizations" because they represent payments for the care of New Haven people and are substitutes for the costs that might well be incurred in caring for patients in hospitals located within the city. It should also be remembered that, inasmuch as our investigation did not cover educational institutions, the amounts entered in the column entitled "Secular education" represent only expenditures in that field made by organizations engaged primarily in some other line of activity.

The question may be raised as to what distinction there is between "Character building" and "Welfare work." In explanation, it may be said that "character building" is the term preferred by such organizations as the Young Men's Christian Association and the Young Women's Christian Association for the type of work that they are doing.

### Comparative Trends of Various Classes of Direct Expenditures

The figures in Table IX show that direct expenditures by philanthropic organizations for all purposes were more than five times as large in 1925 as in 1900. The field showing the most rapid growth was that of miscellaneous health work and recreation, but the disbursements in this field at the beginning of the period were so small that the rate of growth can scarcely be considered comparable with the rates in the other categories. During the quarter century, expenditures for "character building" have been mul-

TABLE IX

## DIRECT EXPENDITURES OF ALL ORGANIZATIONS TAKEN AS A UNIT

| Year | Thousands of Dollars Expended for | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | All Purposes | Relief for the Poor, Afflicted, and Delinquent | | Remedial Work for the | | Other Health Work, and Recreation | Religious Work | Secular Education | Character Building | Other Welfare Work | Miscellaneous Expenditures |
| | | Outdoor[a] | Indoor | Mentally Ill | Physically Ill | | | | | | |
| 1900 | 725 | 44 | 133 | 17 | 106 | 1 | 341 | 13 | 33 | 8 | 29 |
| 1901 | 733 | 44 | 145 | 21 | 89 | 1 | 343 | 14 | 36 | 9 | 31 |
| 1902 | 771 | 48 | 159 | 22 | 97 | 1 | 347 | 14 | 41 | 9 | 33 |
| 1903 | 821 | 49 | 162 | 21 | 113 | 3 | 364 | 14 | 51 | 10 | 34 |
| 1904 | 901 | 51 | 196 | 22 | 117 | 6 | 379 | 18 | 69 | 9 | 34 |
| 1905 | 917 | 51 | 215 | 24 | 131 | 10 | 377 | 18 | 49 | 9 | 33 |
| 1906 | 948 | 58 | 185 | 25 | 140 | 11 | 397 | 17 | 71 | 9 | 35 |
| 1907 | 988 | 61 | 180 | 27 | 156 | 9 | 420 | 17 | 71 | 10 | 37 |
| 1908 | 1079 | 66 | 207 | 30 | 215 | 6 | 420 | 18 | 67 | 12 | 38 |
| 1909 | 1073 | 66 | 208 | 30 | 174 | 10 | 438 | 19 | 74 | 13 | 41 |
| 1910 | 1130 | 66 | 227 | 35 | 196 | 14 | 430 | 21 | 75 | 12 | 54 |
| 1911 | 1178 | 68 | 242 | 35 | 213 | 16 | 451 | 25 | 80 | 10 | 38 |
| 1912 | 1201 | 65 | 233 | 36 | 222 | 21 | 458 | 27 | 87 | 11 | 41 |
| 1913 | 1322 | 63 | 236 | 38 | 310 | 24 | 488 | 33 | 96 | 4 | 30 |
| 1914 | 1344 | 70 | 239 | 37 | 295 | 31 | 494 | 31 | 110 | 5 | 32 |
| 1915 | 1449 | 69 | 258 | 39 | 340 | 29 | 519 | 29 | 128 | 6 | 32 |
| 1916 | 1546 | 72 | 287 | 41 | 353 | 36 | 530 | 29 | 158 | 6 | 34 |
| 1917 | 1744 | 73 | 331 | 40 | 436 | 43 | 554 | 42 | 155 | 14 | 56 |
| 1918 | 2234 | 91 | 398 | 38 | 768 | 55 | 568 | 40 | 182 | 12 | 82 |
| 1919 | 2446 | 115 | 441 | 38 | 774 | 81 | 597 | 72 | 187 | 27 | 114 |
| 1920 | 2836 | 168 | 535 | 47 | 866 | 135 | 702 | 81 | 185 | 22 | 95 |
| 1921 | 3155 | 235 | 533 | 57 | 920 | 114 | 843 | 118 | 203 | 23 | 109 |
| 1922 | 3282 | 269 | 519 | 53 | 1007 | 138 | 820 | 118 | 224 | 22 | 112 |
| 1923 | 3454 | 266 | 599 | 71 | 977 | 178 | 873 | 115 | 231 | 22 | 122 |
| 1924 | 3822 | 298 | 611 | 57 | 1131 | 177 | 1003 | 159 | 231 | 33 | 122 |
| 1925 | 4082 | 290 | 691 | 73 | 1194 | 185 | 985 | 238 | 263 | 34 | 129 |

[a]Includes overhead and service rendered as well as money and goods donated.

tiplied by 8, for hospital work by 10, and for secular education* by 19. On the other hand, expenditures for relief have grown at a somewhat slower rate, being only 5 times as great in 1925 as in 1900,

*It should be remembered that this study does not cover organizations primarily educational in nature.

TABLE X

## PERCENTAGES OF DIRECT EXPENDITURES OF ALL ORGANIZATIONS TAKEN AS A UNIT GOING FOR VARIOUS PURPOSES[a]

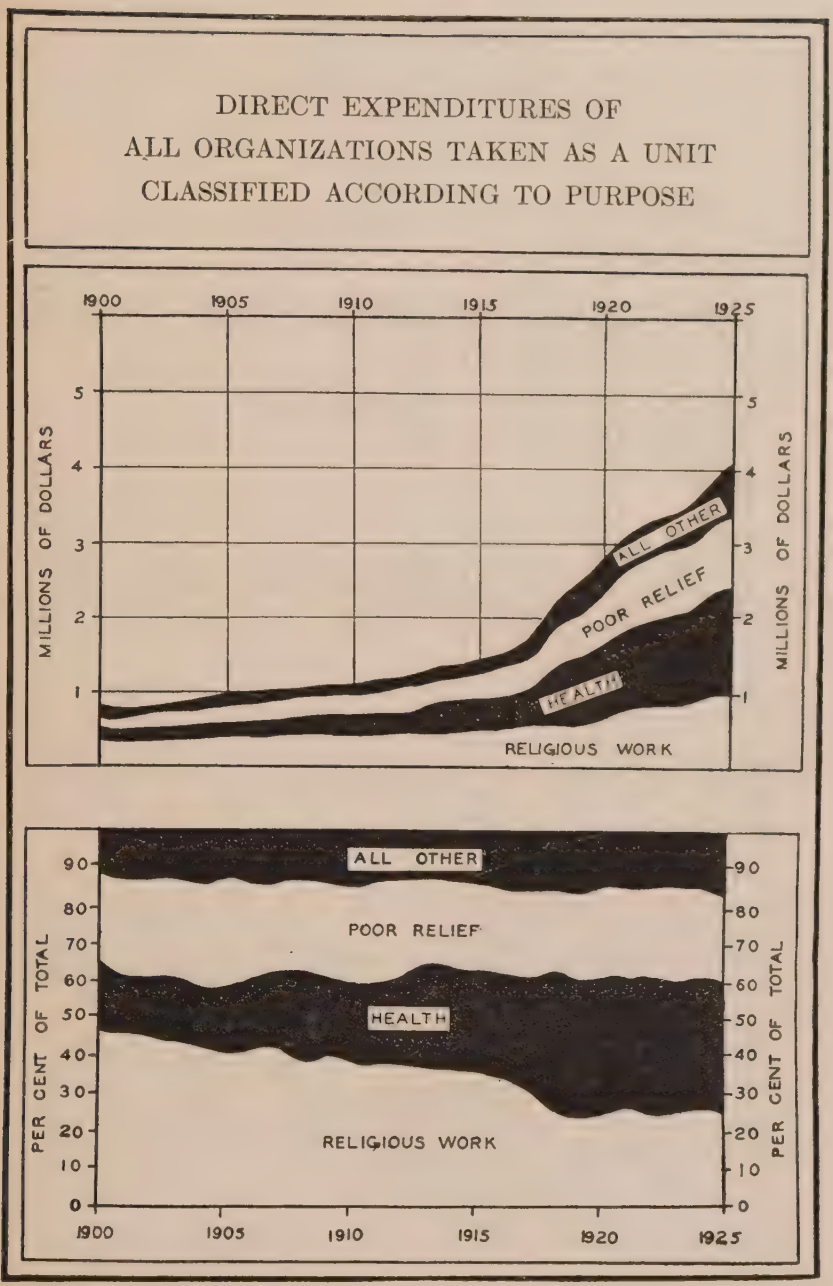
| Year | Per Cent[b] Expended For | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | All Purposes | Relief for the Poor, Afflicted, and Delinquent | | Remedial Work for the | | Other Health Work, and Recreation | Religious Work | Secular Education | Character Building | Other Welfare Work | Miscellaneous Expenditures |
| | | Outdoor[c] | Indoor | Mentally Ill | Physically Ill | | | | | | |
| 1900 | 100.00 | 6.07 | 18.35 | 2.34 | 14.62 | .14 | 47.04 | 1.79 | 4.55 | 1.10 | 4.00 |
| 1901 | 100.00 | 6.00 | 19.78 | 2.86 | 12.14 | .15 | 46.79 | 1.91 | 4.91 | 1.23 | 4.23 |
| 1902 | 100.00 | 6.22 | 20.62 | 2.85 | 12.58 | .13 | 45.01 | 1.82 | 5.32 | 1.17 | 4.28 |
| 1903 | 100.00 | 5.97 | 19.74 | 2.56 | 13.76 | .36 | 44.34 | 1.70 | 6.21 | 1.22 | 4.14 |
| 1904 | 100.00 | 5.66 | 21.75 | 2.44 | 12.99 | .67 | 42.06 | 2.00 | 7.66 | 1.00 | 3.77 |
| 1905 | 100.00 | 5.56 | 23.45 | 2.62 | 14.29 | 1.09 | 41.11 | 1.96 | 5.34 | .98 | 3.60 |
| 1906 | 100.00 | 6.12 | 19.51 | 2.64 | 14.77 | 1.16 | 41.88 | 1.79 | 7.49 | .95 | 3.69 |
| 1907 | 100.00 | 6.17 | 18.22 | 2.73 | 15.79 | .91 | 42.52 | 1.72 | 7.19 | 1.01 | 3.74 |
| 1908 | 100.00 | 6.12 | 19.18 | 2.78 | 19.93 | .56 | 38.92 | 1.67 | 6.21 | 1.11 | 3.52 |
| 1909 | 100.00 | 6.15 | 19.38 | 2.80 | 16.22 | .93 | 40.82 | 1.77 | 6.90 | 1.21 | 3.82 |
| 1910 | 100.00 | 5.84 | 20.09 | 3.10 | 17.34 | 1.24 | 38.05 | 1.86 | 6.64 | 1.06 | 4.78 |
| 1911 | 100.00 | 5.77 | 20.54 | 2.97 | 18.08 | 1.36 | 38.29 | 2.12 | 6.79 | .85 | 3.23 |
| 1912 | 100.00 | 5.41 | 19.40 | 3.00 | 18.48 | 1.75 | 38.14 | 2.25 | 7.24 | .92 | 3.41 |
| 1913 | 100.00 | 4.77 | 17.85 | 2.87 | 23.45 | 1.82 | 36.91 | 2.50 | 7.26 | .30 | 2.27 |
| 1914 | 100.00 | 5.21 | 17.78 | 2.75 | 21.95 | 2.31 | 36.76 | 2.31 | 8.18 | .37 | 2.38 |
| 1915 | 100.00 | 4.76 | 17.81 | 2.69 | 23.46 | 2.00 | 35.83 | 2.00 | 8.83 | .41 | 2.21 |
| 1916 | 100.00 | 4.66 | 18.56 | 2.65 | 22.83 | 2.33 | 34.28 | 1.88 | 10.22 | .39 | 2.20 |
| 1917 | 100.00 | 4.19 | 18.98 | 2.29 | 25.00 | 2.46 | 31.77 | 2.41 | 8.89 | .80 | 3.21 |
| 1918 | 100.00 | 4.07 | 17.82 | 1.70 | 34.38 | 2.46 | 25.42 | 1.79 | 8.15 | .54 | 3.67 |
| 1919 | 100.00 | 4.70 | 18.03 | 1.55 | 31.65 | 3.31 | 24.41 | 2.94 | 7.65 | 1.10 | 4.66 |
| 1920 | 100.00 | 5.92 | 18.86 | 1.66 | 30.54 | 4.76 | 24.75 | 2.86 | 6.52 | .78 | 3.35 |
| 1921 | 100.00 | 7.45 | 16.89 | 1.81 | 29.16 | 3.61 | 26.72 | 3.74 | 6.43 | .73 | 3.45 |
| 1922 | 100.00 | 8.20 | 15.81 | 1.61 | 30.68 | 4.20 | 24.98 | 3.60 | 6.83 | .67 | 3.41 |
| 1923 | 100.00 | 7.70 | 17.34 | 2.05 | 28.29 | 5.15 | 25.28 | 3.33 | 6.69 | .64 | 3.53 |
| 1924 | 100.00 | 7.80 | 15.99 | 1.49 | 29.59 | 4.63 | 26.24 | 4.16 | 6.04 | .86 | 3.19 |
| 1925 | 100.00 | 7.10 | 16.93 | 1.79 | 29.25 | 4.53 | 24.13 | 5.83 | 6.44 | .83 | 3.16 |

[a]The percentages in Table X are based on data in Table IX.

[b]The percentages as given are as correctly computed; hence, frequently, the sum of the items does not exactly equal 100.

[c]Includes overhead and service rendered as well as money and goods donated

CHART 3




*For data, see Tables IX and X.

and expenditures for religious work did not quite treble during the period.

As a result of these variable rates of increase, we see that, for the quarter century, the following types of expenditures show a distinct increase in the relative proportions which they respectively form of the total.

1. Remedial work for the physically ill.
2. Other health work and recreation.
3. Secular education.

On the other hand, the following types of expenditures dimiminished in proportion to the total.

1. Indoor relief.
2. Remedial work for the mentally ill.
3. Religious work.
4. Other welfare work.

In general, we may say that relative expenditures for health have been steadily encroaching upon those for religious work. In 1900, all health work used up but slightly over one-sixth of the total direct expenditures, while, in 1925, its share had grown to more than one-third. On the other hand, the fraction of direct expenditures going for religious work had declined during the same quarter century from 47 per cent to 24 per cent. The other categories show relatively little change. The situation, in so far as the main types of disbursements are concerned, is clearly set forth in Chart 3.

### Receipts and Expenditures of Organizations by Classes

Thus far our discussion has dealt with all organizations considered as a unit. We shall now consider briefly the receipts and expenditures of each of six classes of organizations doing philanthropic work in New Haven and West Haven. The facts concerning these various classes are set forth in Tables XI to XVII, inclusive. The term religious organization may need a word of explanation. The groups classed under this title consist mainly of churches and synagogues but include also a few other organizations the main purpose of which is to further the cause of religion.

TABLE XI

## RECEIPTS AND EXPENDITURES OF ALL PROTESTANT RELIGIOUS ORGANIZATIONS

| Year | TOTAL RECEIPTS (Thousands of Dollars) | | | | | EXPENDITURES (Thousands of Dollars) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Bequests | Contributions from: Individuals (Includes Pew Rents) | Contributions from: Other Organizations | Earnings, Rent, Interest, etc. | Total | Donations to Other Organizations | Relief for Poor, Afflicted and Delinquent | Religious Work | Other Expenditures |
| 1900 | 429 | 12 | 337 | 20 | 60 | 377 | 127 | 5 | 233 | 12 |
| 1901 | 669 | 233 | 353 | 19 | 64 | 350 | 97 | 4 | 236 | 13 |
| 1902 | 394 | 11 | 299 | 23 | 61 | 343 | 98 | 5 | 228 | 12 |
| 1903 | 374 | 11 | 276 | 23 | 64 | 353 | 94 | 5 | 238 | 16 |
| 1904 | 481 | 45 | 338 | 24 | 74 | 359 | 88 | 4 | 252 | 15 |
| 1905 | 482 | 54 | 325 | 24 | 79 | 347 | 78 | 3 | 251 | 15 |
| 1906 | 452 | 10 | 337 | 24 | 81 | 359 | 83 | 5 | 255 | 16 |
| 1907 | 457 | 13 | 333 | 24 | 87 | 389 | 89 | 7 | 276 | 17 |
| 1908 | 431 | 28 | 295 | 24 | 84 | 377 | 83 | 5 | 273 | 16 |
| 1909 | 693 | 46 | 537* | 26 | 84 | 395 | 93 | 5 | 281 | 16 |
| 1910 | 487 | 11 | 302 | 79 | 95 | 383 | 91 | 4 | 270 | 18 |
| 1911 | 484 | 33 | 336 | 25 | 90 | 394 | 93 | 4 | 278 | 19 |
| 1912 | 467 | 12 | 334 | 27 | 94 | 400 | 96 | 5 | 277 | 22 |
| 1913 | 461 | 15 | 327 | 24 | 95 | 427 | 96 | 4 | 305 | 22 |
| 1914 | 450 | 11 | 315 | 23 | 101 | 423 | 109 | 5 | 287 | 22 |
| 1915 | 508 | 8 | 369 | 24 | 107 | 441 | 107 | 6 | 304 | 24 |
| 1916 | 523 | 8 | 382 | 24 | 109 | 444 | 108 | 4 | 306 | 26 |
| 1917 | 610 | 84 | 393 | 23 | 110 | 474 | 130 | 3 | 313 | 28 |
| 1918 | 621 | 83 | 390 | 27 | 121 | 487 | 136 | 6 | 320 | 25 |
| 1919 | 706 | 20 | 522 | 30 | 134 | 538 | 153 | 5 | 348 | 32 |
| 1920 | 849 | 66 | 604 | 34 | 145 | 686 | 241 | 5 | 404 | 36 |
| 1921 | 837 | 16 | 613 | 47 | 161 | 760 | 230 | 6 | 482 | 42 |
| 1922 | 923 | 142 | 574 | 43 | 164 | 772 | 245 | 7 | 473 | 47 |
| 1923 | 886 | 43 | 618 | 49 | 176 | 774 | 240 | 7 | 482 | 45 |
| 1924 | 858 | 24 | 598 | 53 | 183 | 803 | 242 | 8 | 508 | 45 |
| 1925 | 867 | 22 | 600 | 50 | 195 | 800 | 212 | 11 | 529 | 48 |

*The increase in the 1909 figure over that for 1908 is due to a personal gift of a new church building having a value of approximately 200 thousand dollars.

TABLE XII

## RECEIPTS AND EXPENDITURES OF ALL CATHOLIC RELIGIOUS ORGANIZATIONS[a]

| Year | GROSS RECEIPTS (Thousands of Dollars) | | | | EXPENDITURES (Thousands of Dollars) | | | |
|---|---|---|---|---|---|---|---|---|
| | Total | Contributions from | | Earnings, Rent, Interest, etc. | Total | Donations to other Organizations | Relief of Poor, Afflicted, and Delinquent | Religious Work and Miscellaneous |
| | | Individuals, Including Bequests and Pew Rents | Other Organizations | | | | | |
| 1900 | 91 | 90 | | 1 | 92 | 4 | 4 | 84 |
| 1901 | 92 | 91 | | 1 | 91 | 4 | 4 | 83 |
| 1902 | 102 | 101 | | 1 | 103 | 5 | 5 | 93 |
| 1903 | 106 | 105 | | 1 | 108 | 5 | 5 | 98 |
| 1904 | 105 | 104 | | 1 | 111 | 5 | 5 | 101 |
| 1905 | 116 | 114 | | 2 | 115 | 7 | 5 | 103 |
| 1906 | 126 | 124 | | 2 | 128 | 5 | 7 | 116 |
| 1907 | 128 | 128 | | | 127 | 5 | 8 | 114 |
| 1908 | 129 | 127 | | 2 | 129 | 5 | 8 | 116 |
| 1909 | 137 | 137 | | | 136 | 4 | 8 | 124 |
| 1910 | 140 | 140 | | | 137 | 4 | 8 | 125 |
| 1911 | 147 | 147 | | | 145 | 5 | 8 | 132 |
| 1912 | 155 | 155 | | | 151 | 5 | 7 | 139 |
| 1913 | 167 | 165 | | 2 | 155 | 6 | 6 | 143 |
| 1914 | 188 | 185 | | 3 | 178 | 7 | 5 | 166 |
| 1915 | 195 | 194 | | 1 | 182 | 8 | 5 | 169 |
| 1916 | 211 | 211 | | | 192 | 9 | 4 | 179 |
| 1917 | 230 | 225 | 4 | 1 | 207 | 10 | 5 | 192 |
| 1918 | 236 | 235 | | 1 | 209 | 10 | 7 | 192 |
| 1919 | 253 | 251 | | 2 | 210 | 11 | 6 | 193 |
| 1920 | 294 | 292 | | 2 | 252 | 12 | 7 | 233 |
| 1921 | 430 | 424 | | 6 | 314 | 15 | 6 | 293 |
| 1922 | 552 | 471 | 77 | 4 | 292 | 15 | 7 | 270 |
| 1923 | 651 | 616 | 32 | 3 | 321 | 18 | 7 | 296 |
| 1924 | 547 | 518 | 25 | 4 | 408 | 18 | 7 | 383 |
| 1925 | 563 | 515 | 29 | 19 | 356 | 20 | 6 | 330 |

[a]These figures are largely estimates, as it was impossible to obtain complete data from several of the Catholic churches.

TABLE XIII

## RECEIPTS AND EXPENDITURES OF ALL JEWISH RELIGIOUS ORGANIZATIONS[a]

| Year | GROSS RECEIPTS (Thousands of Dollars) | | | | | EXPENDITURES (Thousands of Dollars) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Bequests | Contributions from | | Earnings, Rent, Interest, etc. | Total | Donations to Other Organizations | Relief for Poor, Afflicted, and Delinquent | Religious Work | Other Expenditures |
| | | | Individuals | Other Organizations | | | | | | |
| 1900 | 29 | | 25 | 1 | 3 | 23 | 1 | | 21 | 1 |
| 1901 | 28 | | 24 | 1 | 3 | 24 | 1 | | 22 | 1 |
| 1902 | 29 | | 25 | 1 | 3 | 25 | 1 | | 23 | 1 |
| 1903 | 29 | | 25 | 1 | 3 | 26 | 1 | | 24 | 1 |
| 1904 | 31 | | 27 | 1 | 3 | 26 | 1 | | 24 | 1 |
| 1905 | 31 | | 26 | 1 | 4 | 24 | 1 | | 22 | 1 |
| 1906 | 32 | | 27 | 1 | 4 | 25 | 1 | | 23 | 1 |
| 1907 | 32 | | 27 | 1 | 4 | 29 | 1 | | 27 | 1 |
| 1908 | 43 | 1 | 36 | 1 | 5 | 29 | 1 | | 27 | 1 |
| 1909 | 41 | | 32 | 1 | 8 | 33 | 1 | | 30 | 2 |
| 1910 | 48 | 1 | 38 | 1 | 8 | 34 | 1 | | 30 | 3 |
| 1911 | 43 | 1 | 34 | | 8 | 38 | 1 | | 34 | 3 |
| 1912 | 47 | | 37 | 1 | 9 | 41 | 1 | | 37 | 3 |
| 1913 | 48 | 2 | 37 | | 9 | 41 | | 1 | 36 | 4 |
| 1914 | 49 | 1 | 36 | | 12 | 44 | | 3 | 37 | 4 |
| 1915 | 52 | | 40 | | 12 | 47 | | 3 | 41 | 3 |
| 1916 | 52 | 3 | 39 | | 10 | 49 | | 4 | 42 | 3 |
| 1917 | 53 | | 41 | | 12 | 52 | 1 | 3 | 46 | 2 |
| 1918 | 74 | 1 | 62 | | 11 | 57 | 2 | 3 | 50 | 2 |
| 1919 | 69 | 1 | 51 | | 17 | 56 | 2 | 2 | 48 | 4 |
| 1920 | 76 | 3 | 54 | | 19 | 61 | 2 | | 55 | 4 |
| 1921 | 74 | 2 | 54 | | 18 | 63 | 3 | | 56 | 4 |
| 1922 | 85 | 2 | 62 | | 21 | 66 | 3 | | 59 | 4 |
| 1923 | 101 | 2 | 75 | 3 | 21 | 81 | 3 | | 74 | 4 |
| 1924 | 120 | 2 | 96 | 3 | 19 | 101 | 2 | | 93 | 6 |
| 1925 | 158 | 2 | 126 | 4 | 26 | 119 | 2 | 1 | 106 | 10 |

[a]These figures are largely estimates, as it was impossible to obtain complete data from several of the Jewish organizations.

TABLE XIV

## RECEIPTS AND EXPENDITURES OF ALL HOSPITALS[c]

| Year | GROSS RECEIPTS (Thousands of Dollars) | | | | | EXPENDITURES (Thousands of Dollars) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Earnings | Contributions and Bequests from Individuals | Contributions from Other Organizations | Rents, Dividends, and Interest | Total | Donations to Other Organizations[a] | Remedial Work for Physically Ill[c] | Secular Education[b] | Miscellaneous |
| 1900 | 84 | 43 | 5 | 14 | 22 | 114 | | 105 | 9 | |
| 1901 | 234 | 48 | 148 | 15 | 23 | 97 | | 88 | 9 | |
| 1902 | 149 | 49 | 62 | 14 | 24 | 106 | | 97 | 9 | |
| 1903 | 114 | 60 | 14 | 18 | 22 | 121 | | 113 | 8 | |
| 1904 | 165 | 64 | 59 | 17 | 25 | 125 | | 115 | 9 | 1 |
| 1905 | 178 | 72 | 62 | 21 | 23 | 137 | | 128 | 9 | |
| 1906 | 142 | 76 | 23 | 19 | 24 | 144 | | 136 | 8 | |
| 1907 | 159 | 89 | 27 | 19 | 24 | 161 | | 152 | 9 | |
| 1908 | 272 | 104 | 90 | 36 | 42 | 218 | | 208 | 9 | 1 |
| 1909 | 509 | 100 | 348 | 23 | 38 | 177 | | 167 | 9 | 1 |
| 1910 | 579 | 102 | 374 | 32 | 71 | 205 | | 185 | 10 | 10 |
| 1911 | 250 | 124 | 15 | 26 | 85 | 208 | | 195 | 11 | 2 |
| 1912 | 279 | 141 | 22 | 26 | 90 | 211 | | 196 | 14 | 1 |
| 1913 | 727 | 233 | 367 | 26 | 101 | 300 | | 280 | 20 | |
| 1914 | 1,126 | 254 | 714 | 32 | 126 | 288 | 12 | 258 | 18 | |
| 1915 | 486 | 194 | 135 | 29 | 128 | 315 | 16 | 281 | 18 | |
| 1916 | 563 | 244 | 156 | 30 | 133 | 339 | 21 | 301 | 17 | |
| 1917 | 436 | 269 | 8 | 26 | 133 | 392 | 33 | 330 | 29 | |
| 1918 | 497 | 310 | 9 | 31 | 147 | 510 | 46 | 439 | 25 | |
| 1919 | 1,063 | 377 | 445 | 97 | 144 | 669 | 42 | 564 | 52 | 11 |
| 1920 | 856 | 439 | 203 | 69 | 145 | 811 | 43 | 712 | 55 | 1 |
| 1921 | 1,070 | 517 | 174 | 156 | 223 | 889 | 21 | 777 | 90 | 1 |
| 1922 | 1,183 | 640 | 166 | 154 | 223 | 993 | 19 | 883 | 90 | 1 |
| 1923 | 1,530 | 624 | 485 | 174 | 247 | 976 | 36 | 875 | 64 | 1 |
| 1924 | 1,263 | 704 | 107 | 187 | 265 | 1,165 | 37 | 1,018 | 109 | 1 |
| 1925 | 1,499 | 783 | 195 | 229 | 292 | 1,310 | 51 | 1,084 | 173 | 2 |

[a] "Donations to other organizations" is a figure composed entirely of sums transferred to allied organizations.

[b] Expenditures for maintenance of nurses' training schools are included under "secular education."

[c] There are no hospitals for the mentally ill in New Haven, hence this item does not appear on the table. However, the care of New Haven patients in institutions outside of New Haven, is paid for by New Haven people to the extent shown in Table IX.

TABLE XV

## RECEIPTS AND EXPENDITURES OF GOVERNMENTAL ORGANIZATIONS[a]

| Year | GROSS RECEIPTS (Thousands of Dollars) | | | | | | | EXPENDITURES (Thousands of Dollars) | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | All Sources[a] | Earnings | From Gov't Sources | | | | Miscellaneous | All Purposes | Donations to Hospitals in New Haven | Relief for Poor, Afflicted, and Delinquent in New Haven | | Payments for Remedial Work Outside New Haven | | Health Conservation |
| | | | Federal | State | County | Municipal | | | | Outdoor | Indoor | Mentally Ill | Physically Ill | |
| 1900 | 106 | 12 | | | 18 | 76 | | 104 | 3 | 9 | 74 | 17 | 1 | |
| 1901 | 113 | 11 | | | 21 | 81 | | 112 | 4 | 10 | 76 | 21 | 1 | |
| 1902 | 113 | 12 | | | 24 | 77 | | 113 | 3 | 10 | 78 | 22 | 1 | |
| 1903 | 121 | 13 | | | 25 | 83 | | 119 | 3 | 11 | 83 | 21 | 1 | |
| 1904 | 124 | 12 | | | 25 | 87 | | 122 | 4 | 12 | 82 | 22 | 1 | 1 |
| 1905 | 132 | 11 | | | 29 | 92 | | 132 | 5 | 12 | 89 | 24 | 1 | 1 |
| 1906 | 131 | 13 | | | 27 | 91 | | 128 | 4 | 11 | 86 | 25 | 1 | 1 |
| 1907 | 147 | 12 | | | 35 | 100 | | 133 | 6 | 12 | 86 | 27 | 1 | 1 |
| 1908 | 231 | 12 | | | 109 | 110 | | 147 | 7 | 17 | 91 | 30 | 1 | 1 |
| 1909 | 243 | 13 | | | 124 | 106 | | 140 | 5 | 16 | 89 | 28 | 1 | 1 |
| 1910 | 185 | 14 | | | 56 | 115 | | 162 | 3 | 16 | 106 | 33 | 3 | 1 |
| 1911 | 175 | 17 | | 1 | 34 | 123 | | 171 | 4 | 17 | 108 | 33 | 8 | 1 |
| 1912 | 175 | 22 | | 1 | 36 | 116 | | 175 | 3 | 18 | 109 | 33 | 10 | 2 |
| 1913 | 183 | 29 | | 1 | 38 | 115 | | 182 | 5 | 16 | 111 | 36 | 11 | 3 |
| 1914 | 192 | 32 | | 1 | 38 | 121 | | 190 | 7 | 15 | 115 | 34 | 13 | 6 |
| 1915 | 203 | 26 | 1[b] | 3 | 43 | 130 | | 198 | 5 | 14 | 118 | 37 | 16 | 8 |
| 1916 | 206 | 34 | 2[c] | 2 | 41 | 127 | | 205 | 7 | 16 | 121 | 38 | 13 | 10 |
| 1917 | 214 | 37 | | 3 | 44 | 130 | | 213 | 9 | 15 | 130 | 37 | 12 | 10 |
| 1918 | 283 | 51 | | 2 | 94 | 136 | | 241 | 6 | 17 | 160 | 35 | 11 | 12 |
| 1919 | 288 | 57 | | 12 | 77 | 142 | | 269 | 8 | 28 | 168 | 36 | 15 | 14 |
| 1920 | 326 | 48 | | 37 | 70 | 171 | | 318 | 12 | 51 | 182 | 36 | 18 | 19 |
| 1921 | 377 | 41 | | 51 | 85 | 200 | | 375 | 21 | 79 | 185 | 46 | 24 | 20 |
| 1922 | 403 | 41 | | 64 | 73 | 190 | 35[d] | 363 | 22 | 92 | 163 | 42 | 24 | 20 |
| 1923 | 411 | 40 | | 71 | 79 | 221 | | 399 | 25 | 97 | 173 | 57 | 30 | 17 |
| 1924 | 407 | 30 | | 86 | 89 | 202 | | 391 | 18 | 111 | 165 | 43 | 40 | 14 |
| 1925 | 456 | 47 | | 84 | 89 | 236 | | 443 | 22 | 112 | 195 | 57 | 41 | 16 |

[a]The following organizations and Public Departments are covered in this table:
1. Department of Charities and Corrections of the City of New Haven
2. Town of West Haven Charity Fund
3. New Haven State Aid to Widows
4. West Haven State Aid to Widows
5. Bureau of Child Hygiene and Bureau of Nursing of the City of New Haven
6. Bureau of Child Hygiene and Bureau of Nursing of the Town of West Haven
7. County Home

[b]Reimbursement for aid given to soldiers on the Mexican border.
[c]Compensation for condemned cattle.
[d]Insurance received on account of fire.
[e]Receipts from the sale of hogs and farm produce by Springdale Poor Farm, and from payments by inmates of Poor Farm to cover part of their cost of maintenance.

TABLE XVI

## RECEIPTS OF PRIVATE SECULAR ORGANIZATIONS EXCLUDING HOSPITALS

| Year | Thousands of Dollars Received From | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | All Sources | Earnings | | | | | Receipts from Investments | | Contributions From | | | |
| | | Dues Paid by Members for Privileges | Services Rendered | Sales of Products | Bazaars, Entertainments, etc. | Miscellaneous | | | Living Persons | | Bequests | Other Organizations |
| | | | | | | | Endowment | Other | Direct | Through Governmental Bodies | | |
| 1900 | 320 | 6 | 25 | 36 | 7 | 12 | 24 | 1 | 99 | 100 | 4 | 6 |
| 1901 | 298 | 6 | 23 | 39 | 2 | 14 | 23 | 1 | 63 | 110 | 10 | 7 |
| 1902 | 871 | 8 | 27 | 40 | 3 | 14 | 36 | 1 | 114 | 108 | 511 | 9 |
| 1903 | 374 | 10 | 35 | 41 | 7 | 15 | 39 | 1 | 93 | 114 | 11 | 8 |
| 1904 | 577 | 10 | 31 | 36 | 5 | 15 | 40 | 1 | 291 | 119 | 21 | 8 |
| 1905 | 393 | 10 | 40 | 37 | 5 | 19 | 45 | 2 | 62 | 129 | 35 | 9 |
| 1906 | 440 | 11 | 51 | 39 | 9 | 22 | 53 | 2 | 103 | 127 | 12 | 11 |
| 1907 | 438 | 8 | 61 | 40 | 6 | 23 | 58 | 1 | 87 | 143 | 6 | 5 |
| 1908 | 549 | 7 | 61 | 42 | 6 | 25 | 60 | 2 | 70 | 229 | 31 | 16 |
| 1909 | 662 | 8 | 71 | 42 | 8 | 28 | 61 | 2 | 167 | 243 | 23 | 9 |
| 1910 | 656 | 7 | 69 | 42 | 10 | 32 | 74 | 1 | 170 | 185 | 49 | 17 |
| 1911 | 574 | 8 | 72 | 41 | 10 | 34 | 81 | 2 | 112 | 171 | 32 | 11 |
| 1912 | 564 | 8 | 92 | 46 | 14 | 31 | 75 | 2 | 98 | 163 | 17 | 18 |
| 1913 | 730 | 8 | 92 | 35 | 10 | 33 | 76 | 2 | 123 | 168 | 165 | 18 |
| 1914 | 615 | 8 | 99 | 40 | 11 | 33 | 86 | 3 | 122 | 175 | 22 | 16 |
| 1915 | 927 | 10 | 121 | 33 | 17 | 33 | 94 | 2 | 158 | 192 | 176 | 91 |
| 1916 | 750 | 12 | 149 | 42 | 21 | 34 | 102 | 2 | 162 | 189 | 15 | 22 |
| 1917 | 1,295 | 12 | 144 | 47 | 31 | 40 | 104 | 3 | 658[a] | 196 | 20 | 40 |
| 1918 | 2,890 | 11 | 170 | 60 | 42 | 76 | 101 | 3 | 2,066[a] | 254 | 24 | 83 |
| 1919 | 1,748 | 7 | 161 | 65 | 26 | 92 | 103 | 13 | 938[b] | 257 | 41 | 45 |
| 1920 | 1,422 | 10 | 212 | 56 | 24 | 110 | 103 | 11 | 424 | 322 | 49 | 101 |
| 1921[c] | 1,938 | 17 | 203 | 53 | 25 | 85 | 96 | 10 | 658[c] | 417 | 43 | 331 |
| 1922 | 2,585 | 15 | 222 | 54 | 28 | 93 | 119 | 12 | 715 | 398 | 502 | 427 |
| 1923 | 2,472 | 17 | 230 | 50 | 23 | 112 | 144 | 12 | 745 | 426 | 183 | 530 |
| 1924 | 2,446 | 23 | 278 | 39 | 22 | 104 | 141 | 11 | 846 | 428 | 52 | 502 |
| 1925 | 2,677 | 22 | 290 | 55 | 29 | 128 | 148 | 11 | 886 | 466 | 121 | 521 |

[a]The large amounts in these years are due to sums raised for work among the soldiers, at home and abroad, through the efforts of the National Red Cross and a United War Work Campaign involving several organizations.

[b]In 1919, the Red Cross receipts were again large. A fund for Armenian Relief totalled approximately 69 thousand dollars. In addition to these sums, several private local agencies held drives.

[c]In 1921, the New Haven Community Chest commenced functioning.

TABLE XVII

## EXPENDITURES OF PRIVATE SECULAR ORGANIZATIONS EXCLUDING HOSPITALS

| Year | Thousands of Dollars Expended for | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | All Purposes | Donations to Other Organizations | Relief for the Poor, Afflicted, and Delinquent | | Remedial Work for | | Other Health Work, and Recreation | Religious Work | Secular Education | Character Building | Other Welfare Work | Miscellaneous Expenditures |
| | | | Outdoor | Indoor | Mentally Ill | Physically Ill | | | | | | |
| 1900 | 152 | 2 | 26 | 59 | | | 1 | 3 | 4 | 33 | 8 | 16 |
| 1901 | 168 | 3 | 26 | 69 | | | 1 | 2 | 5 | 36 | 9 | 17 |
| 1902 | 189 | 1 | 28 | 81 | | | 1 | 3 | 5 | 41 | 9 | 20 |
| 1903 | 201 | 4 | 28 | 78 | | | 3 | 4 | 6 | 51 | 10 | 17 |
| 1904 | 257 | 1 | 30 | 114 | | 1 | 5 | 2 | 9 | 69 | 9 | 17 |
| 1905 | 254 | 1 | 31 | 126 | | 2 | 9 | 1 | 9 | 49 | 9 | 17 |
| 1906 | 261 | 4 | 35 | 99 | | 3 | 10 | 3 | 9 | 71 | 9 | 18 |
| 1907 | 252 | 2 | 34 | 94 | | 3 | 8 | 3 | 8 | 71 | 10 | 19 |
| 1908 | 278 | 3 | 36 | 116 | | 6 | 5 | 4 | 9 | 67 | 12 | 20 |
| 1909 | 300 | 5 | 37 | 119 | 2 | 6 | 9 | 3 | 10 | 74 | 13 | 22 |
| 1910 | 313 | 5 | 38 | 121 | 2 | 8 | 13 | 5 | 11 | 75 | 12 | 23 |
| 1911 | 331 | 6 | 39 | 134 | 2 | 10 | 15 | 7 | 14 | 80 | 10 | 14 |
| 1912 | 333 | 5 | 35 | 124 | 3 | 16 | 19 | 5 | 13 | 87 | 11 | 15 |
| 1913 | 335 | 11 | 36 | 125 | 2 | 19 | 21 | 4 | 13 | 96 | 4 | 4 |
| 1914 | 363 | 7 | 42 | 124 | 3 | 24 | 25 | 4 | 13 | 110 | 5 | 6 |
| 1915 | 418 | 16 | 41 | 140 | 2 | 43 | 21 | 5 | 11 | 128 | 6 | 5 |
| 1916 | 481 | 19 | 44 | 166 | 3 | 39 | 26 | 3 | 12 | 158 | 6 | 5 |
| 1917 | 1,015 | 426[a] | 47 | 201 | 3 | 94 | 33 | 3 | 13 | 155 | 14 | 26 |
| 1918 | 2,487 | 1,557[a] | 58 | 238 | 3 | 318 | 43 | 6 | 15 | 182 | 12 | 55 |
| 1919 | 1,112 | 192 | 74 | 273 | 2 | 195 | 67 | 8 | 20 | 187 | 27 | 67 |
| 1920 | 1,064 | 46 | 105 | 353 | 11 | 136 | 116 | 10 | 26 | 185 | 22 | 54 |
| 1921 | 1,407 | 363 | 144 | 348 | 11 | 119 | 94 | 12 | 28 | 203 | 23 | 62 |
| 1922 | 1,577 | 477 | 163 | 356 | 11 | 100 | 118 | 18 | 28 | 224 | 22 | 60 |
| 1923 | 1,784 | 559 | 155 | 426 | 14 | 72 | 161 | 21 | 51 | 231 | 22 | 72 |
| 1924 | 1,908 | 637 | 172 | 446 | 14 | 73 | 163 | 19 | 50 | 231 | 33 | 70 |
| 1925 | 2,022 | 661 | 160 | 496 | 16 | 69 | 169 | 20 | 65 | 263 | 34 | 69 |

[a]These figures represent sums spent for war work among the soldiers in training camps and abroad. These items are detailed in the notes following Table II.

### Protestant Bodies

Table XI shows the chief facts concerning the receipts and disbursements of all Protestant religious organizations. The figures indicate that, at present, approximately two-thirds of the total support of such organizations comes in the way of contributions or pew-rent paid by individuals, while between one-fourth and one-fifth represents receipts from investments. Contributions tended to fall off between 1900 and 1903, but, since then, have had an upward tendency throughout the remainder of the period. In 1925, they were slightly more than double what they were in 1903. Donations to other organizations declined from 1900 to 1905, but, since that date, have nearly trebled.

### Catholic Bodies

As previously stated, the estimates for Catholic religious organizations are based upon data so scanty as to be anything but dependable. The best that can be said for the figures in Table XII is that they represent as careful a guess as could be made on the basis of the fragmentary records obtained from most of the churches, and the reasonably dependable records secured from two or three of the larger churches and a number of the smaller churches. Such figures as we have indicate that there has been a very marked growth in the receipts and expenditures of Catholic organizations.

### Jewish Bodies

The records for Jewish religious organizations presented in Table XIII also come far from having the dependability which one might desire, for many of these organizations did not have sufficiently accurate accounts, especially for the earlier years, to be able to furnish dependable figures. From such data as we secured, however, it appears that the receipts and disbursements of Jewish religious orgznizations in New Haven have been growing at a rather steady rate throughout the quarter century, but that the increase has been more marked since 1917 than before. Of course, however, this apparent increase is, to a large extent, merely a reflection of the diminished value of the dollar, and hence does not show that the growth in purchasing power has been at a higher rate than that prevailing in the earlier part of the period.

### Hospitals

Reasonably complete records were secured from nearly all of the hospitals in New Haven, hence there is reason to believe that the

figures as presented state the facts with a fair degree of accuracy. Owing to the fact that the hospitals have occasionally received large bequests, the totals of receipts have moved up in a rather irregular fashion. In general, about half of the receipts of these institutions is in the form of earnings, while about one-fifth comes in as rents, dividends, and interest. The total receipts were nearly 18 times as large in 1925 as in 1900, a truly surprising rate of growth. The bulk of the disbursements of the New Haven hospitals have been classified as going for remedial work for the physically ill. Certain of the funds used for the maintenance of training schools for nurses are classified as being spent for secular education. Slightly less than one-seventh of the total disbursements in 1925 went for the last mentioned purpose.

**Governmental Bodies**

The figures in Table XV pertain to the total receipts and disbursements of two departments of the City of New Haven, one County institution, two funds supported by the Town of West Haven, and one State fund. The receipts of these governmentally supported institutions and funds more than quadrupled during the 25 years. Earnings tended to represent a constant proportion of about 10 per cent during the entire period. In most of the years, indoor relief has absorbed more of the available money than all the other types of disbursements combined, though in the last few years, there has been a marked tendency for ourdoor relief to increase at a much faster pace than indoor relief. For example, since 1917, the expenditures for outdoor relief have been multiplied by 7, while the expenditures for indoor relief have increased by only 50 per cent. The chief reason for the marked increase in the cost of outdoor relief has been the advent of widows' pensions. These alone accounted for about $82,000 in 1924. Expenditures for the mentally ill more than trebled during the quarter century.

**Miscellaneous Welfare Organizations**

Records for miscellaneous welfare organizations appear in Tables XVI and XVII. The accounts of these organizations were so much more complete than the others, that two tables instead of one have been devoted to their analysis. These welfare organizations have had a very rapid growth during the period covered, their total receipts being multiplied by 8, in other words, rising from $320,000 in 1900 to $2,677,000 in 1925. Direct contributions from living

persons have increased in about like proportion, making up, throughout the period, approximately one-third of the total amount. These organizations have also been receiving increased contributions from governmental bodies, getting nearly 5 times as much from this source in 1925 as in 1900. The receipts entered under the title "Contributions from other organizations" shows a remarkable increase since 1920. The large gain in this item is due to the organization of the New Haven Community Chest which, since that date, has been raising funds and distributing them to various welfare organizations. In most years, bequests constitute a relatively small fraction of the total income, but occasionally they have accounted for as much as one-fifth of the entire amount, and, in 1902, for more than half of all the money raised. Earnings have been growing at a rapid rate, and, in 1925, those received on account of services rendered constituted more than one-tenth of the entire receipts of this type of organizations. The amounts taken in in that year were more than 11 times as great as the similar amounts received in 1900.

Table XVII shows that organizations in this group paid out over two millions of dollars in 1925, of which approximately one-third was donated to other organizations. Of direct expenditures, indoor relief was most important, accounting for about one-fourth of the total "Character building" called for some 13 per cent of the total in 1925. The unusually large donations to other organizations in 1917 and 1918 are, of course, amounts spent for war work.

**Donations to other Organizations**

Table XVIII purports to give a record of the sums of money donated to other organizations by the various classes of philanthropic organizations in New Haven. The reader is again warned, however, that the figures for Catholic religious organizations are not sufficiently substantiated to be given any particular credence, and practically the same may be said of those pertaining to Jewish religious organizations. The remaining figures in the table, are however, believed to have a much higher degree of dependability, the estimates for the years 1900 to 1905 showing a rather marked decline in this type of disbursements made by Protestant religious organizations. Since, however, the records for these earlier years are much less complete than the later ones, the extent of this decline may be exaggerated, and it is possible that the mode of estimating has been unsound, and that, therefore, the falling off of the items in this

column between 1900 and 1905 may be erroneous. Since 1905, there appears to have been a marked tendency to give more to other organizations, but the increase has probably been little more than enough to keep up with the rise in the price level.

TABLE XVIII

## DONATIONS TO OTHER ORGANIZATIONS BY DIFFERENT CLASSES OF PHILANTHROPIC ORGANIZATIONS IN NEW HAVEN

| Year | Thousands of Dollars | | | | |
|---|---|---|---|---|---|
| | All Organizations | Protestant Religious Organizations | Catholic Religious Organizations[a] | Jewish Religious Organizations[a] | Other Organizations |
| 1900 | 137 | 127 | 4 | 1 | 5 |
| 1901 | 109 | 97 | 4 | 1 | 7 |
| 1902 | 108 | 98 | 5 | 1 | 4 |
| 1903 | 107 | 94 | 5 | 1 | 7 |
| 1904 | 99 | 88 | 5 | 1 | 5 |
| 1905 | 92 | 78 | 7 | 1 | 6 |
| 1906 | 97 | 83 | 5 | 1 | 8 |
| 1907 | 103 | 89 | 5 | 1 | 8 |
| 1908 | 99 | 83 | 5 | 1 | 10 |
| 1909 | 108 | 93 | 4 | 1 | 10 |
| 1910 | 104 | 91 | 4 | 1 | 8 |
| 1911 | 109 | 93 | 5 | 1 | 10 |
| 1912 | 110 | 96 | 5 | 1 | 8 |
| 1913 | 118 | 96 | 6 | | 16 |
| 1914 | 142 | 109 | 7 | | 26 |
| 1915 | 152 | 107 | 8 | | 37 |
| 1916 | 164 | 108 | 9 | | 47 |
| 1917 | 609 | 130 | 10 | 1 | 468 |
| 1918 | 1757 | 136 | 10 | 2 | 1609 |
| 1919 | 408 | 153 | 11 | 2 | 242 |
| 1920 | 356 | 241 | 12 | 2 | 101 |
| 1921 | 653 | 230 | 15 | 3 | 405 |
| 1922 | 781 | 245 | 15 | 3 | 518 |
| 1923 | 881 | 240 | 18 | 3 | 620 |
| 1924 | 954 | 242 | 18 | 2 | 692 |
| 1925 | 968 | 212 | 20 | 2 | 734 |

[a]The figures recorded under these headings are largely estimated, being based on what scanty data were obtainable.

TABLE XIX

## DIRECT EXPENDITURES OF DIFFERENT CLASSES OF PHILANTHROPIC ORGANIZATIONS

| Year | Thousands of Dollars | | | | | |
|---|---|---|---|---|---|---|
| | All Organizations | Protestant Religious Organizations | Catholic Religious Organizations | Jewish Religious Organizations | Hospitals | Other Organizations |
| 1900 | 725 | 250 | 88 | 22 | 114 | 251 |
| 1901 | 733 | 253 | 87 | 23 | 97 | 273 |
| 1902 | 771 | 245 | 98 | 24 | 106 | 298 |
| 1903 | 821 | 259 | 103 | 25 | 121 | 313 |
| 1904 | 901 | 272 | 106 | 25 | 125 | 373 |
| 1905 | 917 | 269 | 108 | 23 | 137 | 380 |
| 1906 | 948 | 276 | 122 | 24 | 144 | 382 |
| 1907 | 988 | 300 | 123 | 28 | 161 | 376 |
| 1908 | 1079 | 294 | 125 | 28 | 218 | 414 |
| 1909 | 1073 | 302 | 132 | 32 | 177 | 430 |
| 1910 | 1130 | 292 | 132 | 33 | 205 | 468 |
| 1911 | 1178 | 301 | 141 | 37 | 208 | 491 |
| 1912 | 1201 | 305 | 146 | 41 | 211 | 498 |
| 1913 | 1322 | 331 | 149 | 41 | 300 | 501 |
| 1914 | 1344 | 314 | 171 | 43 | 276 | 540 |
| 1915 | 1449 | 334 | 174 | 46 | 299 | 596 |
| 1916 | 1546 | 336 | 184 | 49 | 318 | 659 |
| 1917 | 1744 | 344 | 197 | 51 | 359 | 793 |
| 1918 | 2234 | 351 | 199 | 55 | 464 | 1165 |
| 1919 | 2446 | 386 | 199 | 54 | 627 | 1180 |
| 1920 | 2836 | 445 | 239 | 59 | 768 | 1325 |
| 1921 | 3155 | 530 | 298 | 60 | 868 | 1399 |
| 1922 | 3282 | 526 | 278 | 63 | 973 | 1442 |
| 1923 | 3454 | 534 | 304 | 78 | 940 | 1598 |
| 1924 | 3822 | 561 | 390 | 99 | 1128 | 1644 |
| 1925 | 4082 | 588 | 335 | 117 | 1259 | 1783 |

### Direct Expenditures of Five Classes of Organizations

Table XIX is devoted to comparing the changes that have taken place in the direct expenditures made by five classes of organizations. It indicates that, while the expenditures for Protestant religious organizations have little more than doubled, those for Catholic organizations have nearly quadrupled, and those for Jewish religious organizations have more than quintupled. Miscellaneous organ-

izations spent directly 7 times as much in 1925 as in 1900, while hospitals multiplied their expenditures by 11.

In the year 1900, the proportions of the total direct expenditures of all philanthropic organizations paid out by the different groups are roughly represented by the following fractions:

| | |
|---|---|
| Protestant religious organizations | —one-third |
| Catholic religious organizations | —one-eighth |
| Jewish religious organizations | —one-thirty-third |
| Hospitals | —one-seventh |
| Miscellaneous organizations | —one-third |

In 1925, these fractions had changed to

| | |
|---|---|
| Protestant religious organizations | —one-seventh |
| Catholic religious organizations | —one-twelfth |
| Jewish religious organizations | —one-thirty-fifth |
| Hospitals | —one-third |
| Miscellaneous organizations | —two-fifths |

As we have repeatedly pointed out in the preceding discussion, increases in the dollar amounts of receipts and disbursements are, in many cases, not significant, because of the fact that the purchasing power of the dollar has changed. In order to obtain a fair comparison, it is, of course, highly desirable to correct the figures for these changes in the purchasing power of money. To do this accurately is impossible, since we have no price index covering just the type of commodities that fit the problem, and since such price index numbers as we have all relate to places other than New Haven. Under such circumstances, the very best that is possible is to make a rough correction which will eliminate the most gross errors arising from the fluctuating purchasing power of the dollar.

### Direct Expenditures Measured in "Deflated Dollars"

An attempt has been made, in Table XX, to reduce to dollars of constant purchasing power the direct expenditures of each of three different groups of philanthropic organizations. The index of prices used for this purpose is a combination of the series, covering the years 1900 to 1909, presented by the present writer in his book on *The Wealth and Income of the People of the United States*, and an index series for years since 1909 representing the estimated price of goods used by all consumers in the United States. This last mentioned index has been computed by the author in the course of

his investigations for the National Bureau of Economic Research. It appears that an index number of the prices of direct or consumers, goods is the correct kind to employ for the purpose at hand, for, presumably, most of the direct expenditures of philanthropic organizations are used either immediately or in the near future for the purchase of goods for human consumption.

TABLE XX

## DIRECT EXPENDITURES BY DIFFERENT CLASSES OF PHILANTHROPIC ORGANIZATIONS

| Year | Thousands of Current Dollars | | | | Index of Prices of Direct Goods[a] | Thousands of 1913 Dollars | | | |
|---|---|---|---|---|---|---|---|---|---|
| | All Organizations | Governmental Organizations | Religious Organizations | Secular Organizations | | All Organizations | Governmental Organizations | Religious Organizations | Secular Organizations |
| 1900 | 725 | 104 | 360 | 261 | .7716 | 940 | 135 | 467 | 338 |
| 1901 | 733 | 112 | 363 | 258 | .7877 | 931 | 142 | 461 | 328 |
| 1902 | 771 | 113 | 367 | 291 | .8251 | 934 | 137 | 445 | 352 |
| 1903 | 821 | 119 | 387 | 315 | .8390 | 979 | 142 | 461 | 376 |
| 1904 | 901 | 122 | 403 | 376 | .8426 | 1069 | 145 | 478 | 446 |
| 1905 | 917 | 132 | 400 | 385 | .8448 | 1085 | 156 | 473 | 456 |
| 1906 | 948 | 128 | 422 | 398 | .8793 | 1078 | 146 | 480 | 452 |
| 1907 | 988 | 133 | 451 | 404 | .9218 | 1072 | 144 | 489 | 439 |
| 1908 | 1079 | 147 | 447 | 485 | .9188 | 1174 | 160 | 487 | 527 |
| 1909 | 1073 | 140 | 466 | 467 | .9526 | 1126 | 147 | 489 | 490 |
| 1910 | 1130 | 162 | 457 | 511 | .9764 | 1157 | 166 | 468 | 523 |
| 1911 | 1178 | 171 | 479 | 528 | .9697 | 1215 | 176 | 494 | 545 |
| 1912 | 1201 | 175 | 492 | 534 | .9810 | 1224 | 178 | 502 | 544 |
| 1913 | 1322 | 182 | 521 | 619 | 1.0000 | 1322 | 182 | 521 | 619 |
| 1914 | 1344 | 190 | 528 | 629 | 1.0077 | 1334 | 189 | 524 | 621 |
| 1915 | 1449 | 198 | 554 | 697 | 1.0070 | 1439 | 197 | 550 | 692 |
| 1916 | 1546 | 205 | 569 | 772 | 1.0913 | 1417 | 188 | 521 | 708 |
| 1917 | 1744 | 213 | 592 | 939 | 1.2858 | 1356 | 166 | 460 | 730 |
| 1918 | 2234 | 241 | 605 | 1388 | 1.5175 | 1472 | 159 | 399 | 914 |
| 1919 | 2446 | 269 | 639 | 1538 | 1.7571 | 1392 | 153 | 364 | 875 |
| 1920 | 2836 | 318 | 743 | 1775 | 1.9801 | 1432 | 161 | 375 | 896 |
| 1921 | 3155 | 375 | 888 | 1892 | 1.6926 | 1864 | 222 | 525 | 1117 |
| 1922 | 3282 | 363 | 867 | 2052 | 1.5829 | 2073 | 229 | 548 | 1296 |
| 1923 | 3454 | 399 | 916 | 2139 | 1.5977 | 2162 | 250 | 573 | 1339 |
| 1924 | 3822 | 391 | 1050 | 2381 | 1.6024 | 2385 | 244 | 655 | 1486 |
| 1925 | 4082 | 443 | 1040 | 2599 | 1.6517 | 2471 | 268 | 630 | 1573 |

[a]Index numbers for the years 1900-1908 are taken from King, *Wealth and Income of the People of the United States*, p. 180. Index numbers for the years 1909-1925 are estimates by the National Bureau of Economic Research, of the average for the year prices of goods used by all consumers in the United States.

The "deflated figures" presented in the right-hand half of Table XX indicate that, when the correction for the purchasing power of the dollar has been made, the figures still indicate a rapid increase in the total expenditures of all organizations. The evidence indicates that the slope of the curve has been increasing in recent years, for, between 1900 and 1912, there was a growth in the total of slightly less than one-third, while between 1912 and 1924—a period of equal length—the total almost doubled. Again the figures indicate that, when all amounts are reduced to dollars of constant purchasing power, the direct expenditures by governmental organizations doubled during the quarter century; those made by religious organizations increased by something less than half; while those of other secular organizations grew to nearly five times their size from the beginning of the period.

It appears, then, that there is no doubt about the fact that New Haven philanthropic organizations have been increasing their expenditures not only in terms of nominal dollars, but also in terms of actual purchasing power.

**Contributions Compared With Wealth**

It would be of interest to know whether the total amount contributed to philanthropic enterprises in New Haven and West Haven represents a larger proportion of the total income of the people of the city than it did in 1900. To answer this question it is obviously necessary to know approximately the income of the people of the city at the two dates. Unfortunately, the data at hand seem entirely inadequate for use as a basis of income estimates. Under the circumstances, it has been necessary to make comparisons with the next best criterion, namely, wealth. While the ratio of income to wealth was probably not exactly the same in 1925 as in 1900, the chances are that it has not changed greatly; hence the probabilities are that curves showing the trend of contributions as compared to wealth will have much the same slope as would the curves showing the ratio of contributions to income, were such figures available.

But it is far from easy to approximate the total wealth of the inhabitants. The United States Census furnishes us with estimates of the wealth in the State of Connecticut in the years 1902, 1912, and 1922, but Census figures represent not the value of the property belonging to the inhabitants of Connecticut, but instead the value of the wealth located in the State of Connecticut. We have no way of knowing anything about the ratio between these two quantities.

TABLE XXI

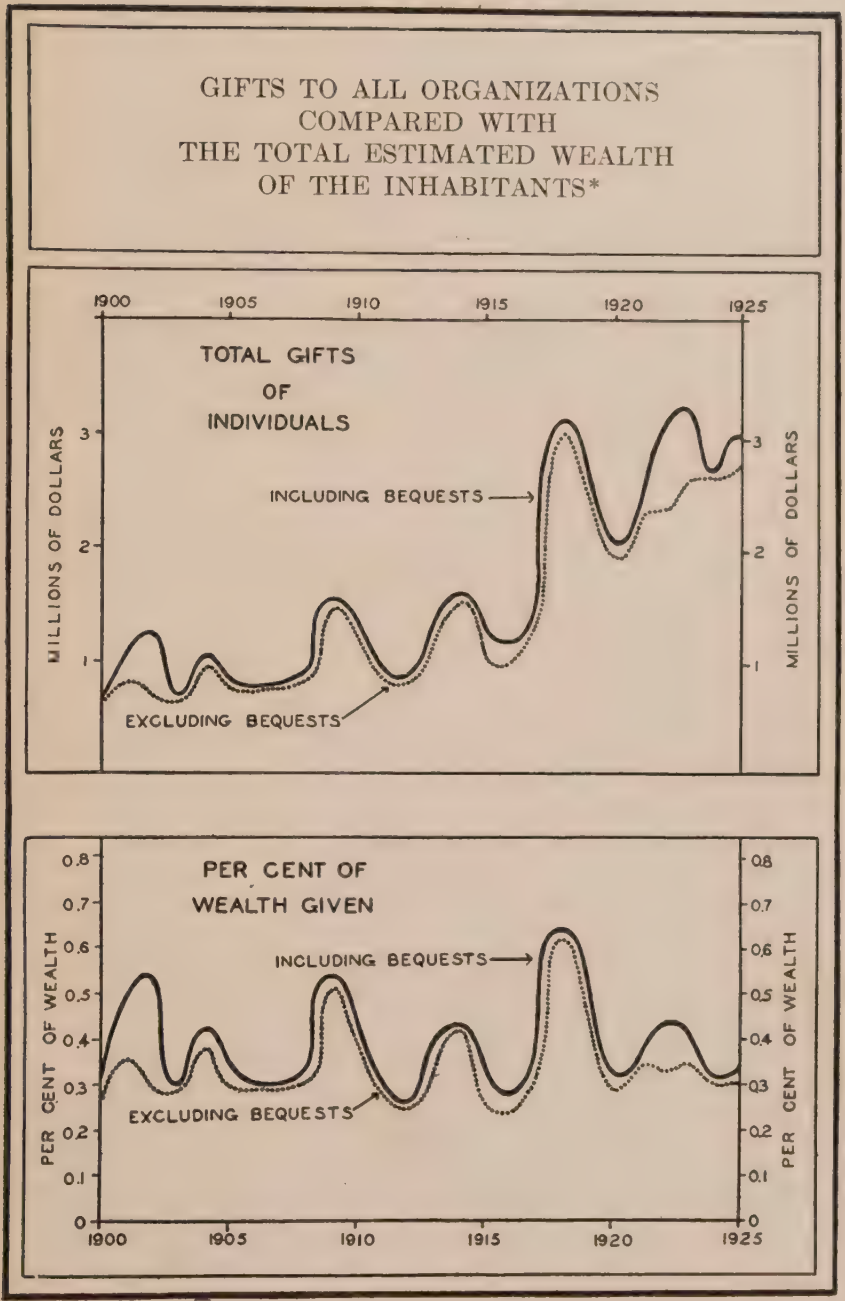
## CONTRIBUTIONS AND BEQUESTS TO NEW HAVEN PHILANTHROPIC ORGANIZATIONS COMPARED WITH THE TOTAL ESTIMATED WEALTH OF THE INHABITANTS

| Year | Contributions and Bequests, Made by Individuals (Thousands of Dollars) | | Estimated[a] Wealth of New Haven (Thousands) | Dollars Contributed Per $1,000 of Total Wealth | |
|---|---|---|---|---|---|
| | Contributions Including Bequests | Contributions Excluding Bequests | | Contributions Including Bequests | Contributions Excluding Bequests |
| 1900 | 682 | 666 | $247,912 | 2.75 | 2.69 |
| 1901 | 1,042 | 785 | 224,253 | 4.65 | 3.50 |
| 1902 | 1,241 | 666 | 227,102 | 5.47 | 2.93 |
| 1903 | 662 | 640 | 231,758 | 2.86 | 2.76 |
| 1904 | 1,017 | 919 | 242,932 | 4.19 | 3.78 |
| 1905 | 825 | 707 | 247,958 | 3.33 | 2.85 |
| 1906 | 779 | 736 | 255,029 | 3.05 | 2.89 |
| 1907 | 782 | 755 | 266,580 | 2.93 | 2.83 |
| 1908 | 941 | 845 | 276,829 | 3.40 | 3.05 |
| 1909 | 1,550 | 1,457 | 288,991 | 5.36 | 5.04 |
| 1910 | 1,292 | 1,178 | 301,044 | 4.29 | 3.91 |
| 1911 | 907 | 834 | 317,656 | 2.86 | 2.63 |
| 1912 | 864 | 819 | 341,305 | 2.53 | 2.40 |
| 1913 | 1,394 | 1,203 | 360,223 | 3.87 | 3.34 |
| 1914 | 1,607 | 1,556 | 373,587 | 4.30 | 4.17 |
| 1915 | 1,297 | 990 | 397,348 | 3.26 | 2.49 |
| 1916 | 1,189 | 1,013 | 431,939 | 2.75 | 2.35 |
| 1917 | 1,649 | 1,542 | 454,284 | 3.63 | 3.39 |
| 1918 | 3,154 | 3,044 | 496,204 | 6.36 | 6.13 |
| 1919 | 2,621 | 2,523 | 525,971 | 4.98 | 4.80 |
| 1920 | 2,066 | 1,907 | 661,877 | 3.12 | 2.88 |
| 1921 | 2,459 | 2,337 | 696,162 | 3.53 | 3.36 |
| 1922 | 3,097 | 2,353 | 724,441 | 4.27 | 3.25 |
| 1923 | 3,271 | 2,621 | 769,238 | 4.25 | 3.41 |
| 1924 | 2,746 | 2,646 | 875,314 | 3.14 | 3.02 |
| 1925 | 3,011 | 2,782 | 939,368 | 3.21 | 2.96 |

[a]As no estimate of the wealth of New Haven and West Haven was known to exist, the ratio between the total estimated wealth of Connecticut and the assessed valuation of property for Connecticut (as given in the Census of Wealth, Debt, and Taxation for 1902, 1912, and 1922) was applied to the assessed valuation of property in New Haven and West Haven for the Census years, the result being an estimate of the wealth of these places. In order to obtain an estimate for the intervening years, the three ratios were plotted on graph paper and a smooth curve drawn through them. The intervening ratios were read off, and applied to the figures for the assessed valuation of property in New Haven and West Haven, a figure which was obtainable for all years.

CHART 4

GIFTS TO ALL ORGANIZATIONS
COMPARED WITH
THE TOTAL ESTIMATED WEALTH
OF THE INHABITANTS*




*For data, see Table XXI.

For purposes of this study, it has been necessary to assume that the amount of wealth in Connecticut owned by outsiders has, at each Census period, been equal to the amount of wealth outside of Connecticut owned by residents of that State. The Bureau of the Census has made no estimates of the wealth of the city of New Haven, hence a further assumption has been necessary in order to approximate the wealth of the people of that city. It has been assumed that, at each Census date, the wealth of the people of New Haven bore the same relationship to the total wealth of Connecticut as did the assessed value of property in New Haven to the assessed value of property in Connecticut. After making this assumption, it was not difficult to estimate the wealth of New Haven for each of the Census years. The wealth estimates for the inter-censal years were arrived at by ascertaining the ratio of the estimated wealth of the people of New Haven in each Census year to the assessed valuation of property in New Haven in that year, drawing a smooth curve through these three ratios, reading off the ratios for the intervening years, and multiplying the assessed values of property in New Haven and West Haven by these ratios in the respective years. In this manner, the figures in the central column of Table XXI were derived. These figures have been used as divisors, in calculating the proportion of the total wealth contributed for philanthropic purposes in each year. Owing to the fact that the regularity of the curve representing contributions is much disturbed by the presence of large bequests in a few years, the two last columns in Table XXI are devoted to showing, respectively, the dollars contributed per thousand dollars of total wealth including and excluding bequests. According to the estimates here arrived at, the people of New Haven were contributing annually to philanthropy a quarter of a century ago about one-quarter of one per cent of their wealth. From time to time, bursts of generosity have sent the fraction as high as one-half of one per cent, and, in the war year of 1918, it actually passed six-tenths of a per cent. However, during the last 6 years, it has tended to hover around one-third of one per cent.

Chart 4 records the fluctuations in pictorial form. It is interesting to note that it shows six complete waves of giving. As might be expected, the war brought forth the greatest manifestation of philanthropy, but, in proportion to the wealth, the outpouring was not so much greater than in a peaceful year like 1909, as one might expect. On the whole, the figures show neither an up-

TABLE XXII

## PER CAPITA INDIVIDUAL CONTRIBUTIONS MEASURED IN DOLLARS OF CONSTANT PURCHASING POWER MADE TO ORGANIZED PHILANTHROPY

| Year | Total Contributions and Bequests of Individuals[a] (Measured in Current Dollars) | Estimated Population of New Haven and West Haven[d] | Per Capita Contributions and Bequests Made by Individuals | Index of Average Prices of Direct Goods[b] (Base 1913) | Per Capita Contributions and Bequests (Measured in Dollars of 1913) |
|---|---|---|---|---|---|
| 1900 | $ 682,125 | 113,274[c] | $ 6.02 | .7716 | $ 7.80 |
| 1901 | 1,041,674 | 115,576 | 9.01 | .7877 | 11.44 |
| 1902 | 1,241,209 | 118,834 | 10.44 | .8251 | 12.65 |
| 1903 | 662,420 | 119,737 | 5.53 | .8390 | 6.59 |
| 1904 | 1,017,190 | 121,604 | 8.36 | .8426 | 9.92 |
| 1905 | 824,802 | 126,059 | 6.54 | .8448 | 7.74 |
| 1906 | 778,958 | 129,916 | 6.00 | .8793 | 6.82 |
| 1907 | 781,823 | 134,064 | 5.83 | .9218 | 6.32 |
| 1908 | 941,002 | 136,124 | 6.91 | .9188 | 7.52 |
| 1909 | 1,550,391 | 139,083 | 11.15 | .9526 | 11.70 |
| 1910 | 1,292,369 | 142,148[c] | 9.09 | .9764 | 9.31 |
| 1911 | 906,940 | 144,911 | 6.26 | .9697 | 6.46 |
| 1912 | 863,886 | 148,546 | 5.82 | .9810 | 5.93 |
| 1913 | 1,393,745 | 150,325 | 9.27 | 1.0000 | 9.27 |
| 1914 | 1,606,510 | 151,840 | 10.58 | 1.0077 | 10.50 |
| 1915 | 1,297,160 | 156,523 | 8.29 | 1.0070 | 8.23 |
| 1916 | 1,188,930 | 161,553 | 7.36 | 1.0913 | 6.74 |
| 1917 | 1,648,572 | 165,587 | 9.96 | 1.2858 | 7.75 |
| 1918 | 3,153,512 | 169,693 | 18.58 | 1.5175 | 12.24 |
| 1919 | 2,620,628 | 172,753 | 15.17 | 1.7571 | 8.63 |
| 1920 | 2,066,056 | 175,129[c] | 11.80 | 1.9801 | 5.96 |
| 1921 | 2,458,757 | 187,153 | 13.14 | 1.6926 | 7.76 |
| 1922 | 3,096,519 | 189,323 | 16.36 | 1.5829 | 10.34 |
| 1923 | 3,270,631 | 187,081 | 17.48 | 1.5977 | 10.94 |
| 1924 | 2,745,663 | 185,407 | 14.81 | 1.6024 | 9.24 |
| 1925 | 3,011,337 | 188,044 | 16.01 | 1.6517 | 9.69 |

[a] Includes money coming through governmental sources as well as direct contributions and bequests.

[b] See footnote [a] of Table XX, giving source of Index numbers of prices.

[c] The population figures for 1900, 1910, and 1920 are taken from the United States Census of Population for these years. The West Haven figure is not given in 1920 and is therefore estimated as having increased from 1910 to 1920 in the same proportion as the population of the Town of Orange in which it was included in 1920, figures for which are obtainable.

[d] Estimates of the population for years other than those in which the United States Census is taken were arrived at by utilizing several trends which were obtainable, namely, the number of school children in the city, the number of names in the city directory, and the number of customers served by the New Haven Water Co. (in a modified form). Each trend was reduced to relatives on a constant base, the base being the figure for 1900 for that series. An average of this series of relatives was computed for each year. The ratios of the population figures in 1900, 1910, and 1920 to the respective averages in the corresponding years were plotted on graph paper, and a smooth curve plotted through the three points. The ratios for the inter-censal years were then read off. The ratio for each year was then multiplied by the average index for the same years, the result being the estimate of the population for that year.

ward nor a downward trend in the proportion of the wealth of New Haven contributed annually to organized philanthropy.

### Per Capita Contributions

Another way of obtaining a reasonably fair comparison of the generosity of the residents of New Haven and West Haven during the 25 years is first to reduce contributions to a per capita basis and then to correct the per capita figures for changes in the purchasing power of money,

The United States Census furnishes figures showing the population of New Haven on June 1, 1900, April 15, 1910, and January 1, 1920.[1] To estimate the population of the area covered for the intercensal years, recourse was had to the school census and to a record of the number of water users in the city in the various years. It is not believed that the population figures arrived at by these methods are materially in error. They indicate that the combined population of New Haven and West Haven was approximately two-thirds greater in 1925 than in 1900. When the estimates of total contributions and bequests are divided by these population figures, the quotients represent our estimates of per capita contributions and bequests made by individuals. This column indicates that the per capita sums given for this purpose, when reduced to dollars of 1913 purchasing power, have varied from a minimum of $6.32 in 1907 to a maximum of $12.65 in 1902. The curve shows very large cyclical fluctuations and no particular trend. High points appear in 1902, 1909, 1914, 1918, and 1923 and low points in 1900, 1903, 1907, 1913, 1916, 1920, and 1924. There are 6 distinct waves during the quarter century, which gives an average wave length around 4 years. The per capita figures recorded in Table XXII are presented in graphic form in the lower half of Chart 5.

### Expenditures Per Person in the Area Covered

Table XXIII is similar to Table XXII, except that the figures in XXIII record expenditures rather than receipts. Reference to Chart 5 shows that the expenditures represent, as might be expected, approximately the trend of the contributions. However, since 1920, there has been a definite tendency for expenditures to forsake this rôle of follower, and to rise above contributions. The question will

[1]It was necessary to make a separate estimate of the population of West Haven, as comparable figures for the population of this village were not obtainable for all the Census years.

TABLE XXIII

## VALUE IN TERMS OF DOLLARS OF CONSTANT PURCHASING POWER OF DIRECT EXPENDITURES PER PERSON IN THE AREA COVERED

(AMOUNTS INCLUDE COMBINED EXPENDITURES OF ALL ORGANIZATIONS)

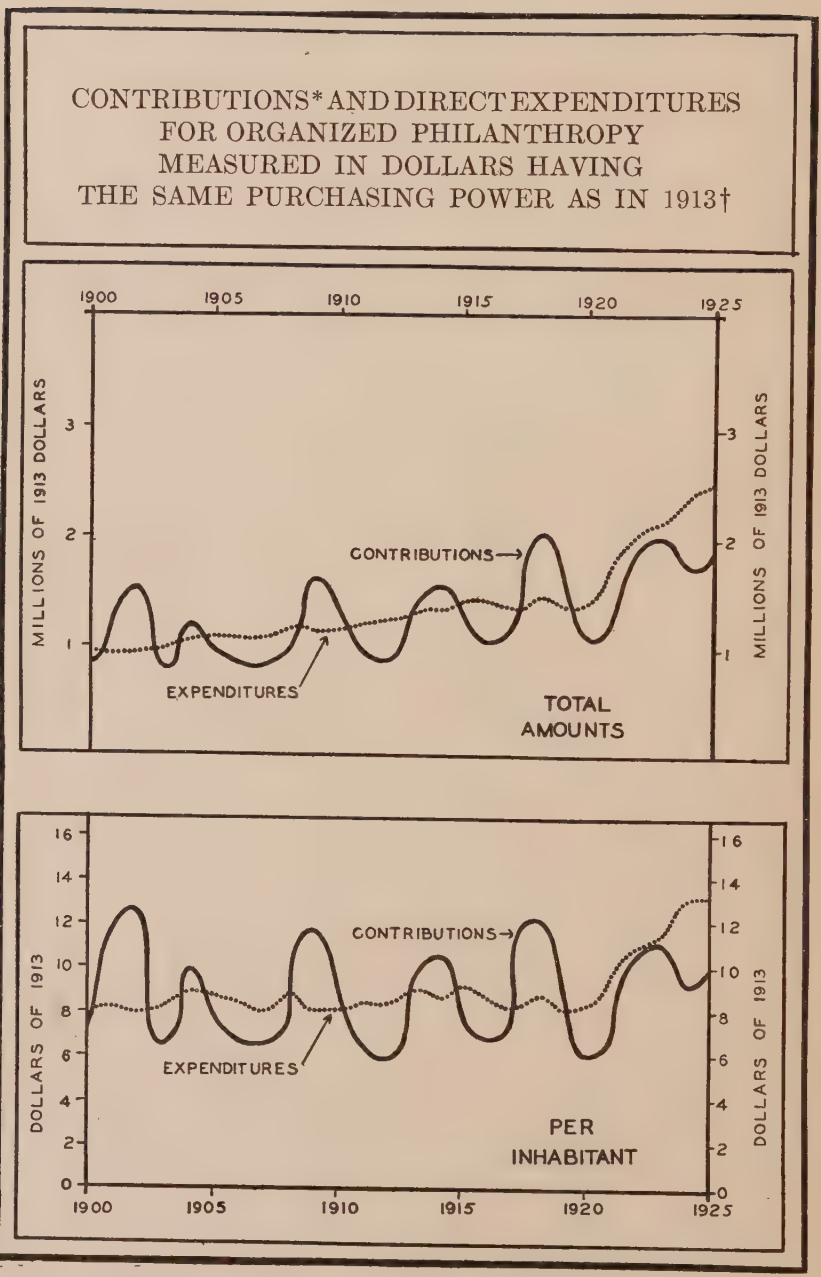
| Year | Total Direct Expenditures (Measured in Current Dollars) | Estimated Population of New Haven and West Haven[c] | Direct Expenditures Per Inhabitant (Measured in Current Dollars) | Index of Average Prices of Direct Goods (Base 1913[a]) | Direct Expenditures Per Inhabitant (Measured in 1913 Dollars) |
|---|---|---|---|---|---|
| 1900 | $ 724,872 | 113,274[b] | $ 6.40 | .7716 | $ 8.29 |
| 1901 | 732,514 | 115,576 | 6.34 | .7877 | 8.05 |
| 1902 | 770,502 | 118,834 | 6.48 | .8251 | 7.86 |
| 1903 | 820,950 | 119,737 | 6.86 | .8390 | 8.17 |
| 1904 | 901,496 | 121,604 | 7.41 | .8426 | 8.80 |
| 1905 | 917,475 | 126,059 | 7.28 | .8448 | 8.62 |
| 1906 | 947,997 | 129,916 | 7.30 | .8793 | 8.30 |
| 1907 | 988,180 | 134,064 | 7.37 | .9218 | 8.00 |
| 1908 | 1,079,434 | 136,124 | 7.93 | .9188 | 8.63 |
| 1909 | 1,072,803 | 139,083 | 7.71 | .9526 | 8.10 |
| 1910 | 1,130,228 | 142,148[b] | 7.95 | .9764 | 8.14 |
| 1911 | 1,178,025 | 144,911 | 8.13 | .9697 | 8.38 |
| 1912 | 1,201,278 | 148,546 | 8.09 | .9810 | 8.24 |
| 1913 | 1,322,381 | 150,325 | 8.80 | 1.0000 | 8.80 |
| 1914 | 1,343,707 | 151,840 | 8.85 | 1.0077 | 8.78 |
| 1915 | 1,448,990 | 156,523 | 9.26 | 1.0070 | 9.19 |
| 1916 | 1,545,956 | 161,553 | 9.57 | 1.0913 | 8.77 |
| 1917 | 1,743,908 | 165,587 | 10.53 | 1.2858 | 8.19 |
| 1918 | 2,233,836 | 169,693 | 13.16 | 1.5175 | 8.67 |
| 1919 | 2,445,908 | 172,753 | 14.16 | 1.7571 | 8.06 |
| 1920 | 2,836,392 | 175,129[b] | 16.20 | 1.9801 | 8.18 |
| 1921 | 3,155,224 | 187,153 | 16.86 | 1.6926 | 9.96 |
| 1922 | 3,281,915 | 189,323 | 17.34 | 1.5829 | 10.95 |
| 1923 | 3,454,134 | 187,081 | 18.46 | 1.5977 | 11.56 |
| 1924 | 3,821,891 | 185,407 | 20.61 | 1.6024 | 12.86 |
| 1925 | 4,082,116 | 188,044 | 21.71 | 1.6517 | 13.14 |

[a]See footnote (a) of Table XX for source of index numbers of prices.

[b]See footnote (c) of Table XXII for source of population data for 1900, 1910, and 1920.

[c]See footnote (d) of Table XXII for method of estimating population for years other than the Census years.

CHART 5




*Includes Bequests.
†Data derived from Tables XXII and XXIII.

at once be asked as to how it is that expenditures can, for a considerable period of years, be in excess of contributions. The answer is that philanthropic organizations in New Haven receive very considerable revenues from earnings and endowments, and such earnings are not shown under the head of contributions. It thus comes about that, although the combined organizations of New Haven receive only $16.01 per capita from the inhabitants of New Haven in the form of contributions, they are able to spend $21.71 for each person in the city.

When reduced to dollars of constant purchasing power, we find that the per capita direct expenditures had an almost horizontal trend between 1900 and 1920. Since that date, however, they have been rising rather sharply. It would seem, therefore, that the people of New Haven are now getting more services per capita from their philanthropic organizations than they did a few years ago, but that this increase in services is largely accounted for by the extension of activities paid for by the beneficiaries.

**Individual Gifts Classified According to Size**

Now that we have seen how much money the philanthropic organizations of New Haven and West Haven take in, and what they do with this money, the question arises as to who gives it. Do the contributions come, in the main, in the form of large or small gifts? An effort was made to obtain the facts in this connection from all of the 223 organizations studied, but, unfortunately, in most cases, the attempt has been unsuccessful. For only 10 organizations does it appear that the data are sufficiently accurate to justify publication The figures for this small group are presented in Table XXIV.

The figures in Table XXIV apply, in the main, either to the year 1924 or to the year 1925. They indicate that, of the 2,022 persons contributing to these 10 organizations, more than half gave sums smaller than $5, and nearly three-fourths gave amounts of less than $10. However, contributions of this size do not mount up rapidly, and, as a matter of fact, play but a minor rôle in securing the total amounts necessary to keep the philanthropic organizations operating as they actually do, for the total contributions made by the "Under $5" class constituted but 5 per cent of the entire amount of contributions, and givers of less than $10 accounted for only one-eighth of the entire amount. In fact, only one-third of the amount raised was furnished by people giving less than $100. It appears, then, that, to carry on philanthropy at the present scale, it is es-

TABLE XXIV

## CLASSIFICATION ACCORDING TO SIZE OF THE CONTRIBUTIONS MADE TO TEN PHILANTHROPIC ORGANIZATIONS

| Size of Contribution | Number of Contributions | | | Amount of Contributions | | | Average Size of Contribution |
|---|---|---|---|---|---|---|---|
| | Number | Per Cent of Total | | Dollars | Per Cent of Total | | |
| | | Simple | Cumulative | | Simple | Cumulative | |
| Under $ 5.00 | 2022 | 55.50 | 55.50 | 3,091 | 5.41 | 5.41 | $ 1.53 |
| $ 5.00– 9.99 | 637 | 17.49 | 72.99 | 3,857 | 6.75 | 12.16 | 6.05 |
| $ 10.00– 24.99 | 426 | 11.69 | 84.68 | 4,919 | 8.60 | 20.76 | 11.55 |
| $ 25.00– 49.99 | 166 | 4.56 | 89.24 | 4,708 | 8.23 | 28.99 | 28.36 |
| $ 50.00– 99.99 | 63 | 1.73 | 90.97 | 3,413 | 5.97 | 34.96 | 54.17 |
| $ 100.00– 199.99 | 320[a] | 8.78 | 99.75 | 32,125[a] | 56.18 | 91.14 | 100.39 |
| $ 200.00– 499.99 | 6 | .16 | 99.91 | 1,620 | 2.83 | 93.97 | 270.00 |
| $ 500.00– 999.99 | 1 | .03 | 99.94 | 500 | .87 | 94.84 | 500.00 |
| $ 1000.00–9999.99 | 2 | .06 | 100.00 | 2,950 | 5.16 | 100.00 | 1,475.00 |

[a] The unusually large figure in this class is due to the fact that an organization is included which is supported by 300 individuals who contribute yearly $100 each.

sential to have the bulk of the money come from large contributors, unless the smaller givers should prove able and willing to contribute much more freely than they have been doing.

The New Haven Community Chest has been kind enough to furnish the figures appearing in Table XXV. Perhaps the most striking feature brought out by the figures in this table is the marked increase between 1921 and 1924 in the total sum contributed by individuals giving less than $50 each. They were responsible for most of the increase in the total in the three-year period mentioned.

TABLE XXV

## CONTRIBUTIONS TO THE NEW HAVEN COMMUNITY CHEST CLASSIFIED ACCORDING TO THE SIZE OF EACH CONTRIBUTION

| Contribution | Year | Number of Subscribers | Total Subscribed | Average Subscription |
|---|---|---|---|---|
| All Amounts | 1921 | | $ 453,528 | |
| | 1922 | | 457,301 | |
| | 1923 | | 522,417 | |
| | 1924 | | 563,240 | |
| | 1925 | | 598,048 | |
| | 1926 | | 600,058 | |
| Under $50 | 1921 | | 86,508 | |
| | 1922 | | 132,870 | |
| | 1923 | | 159,773 | |
| | 1924 | | 197,142 | |
| | 1925 | | 195,807 | |
| | 1926 | | 192,507 | |
| $50–$99 | 1921 | 470 | 25.682 | $ 55 |
| | 1922 | 473 | 26,214 | 55 |
| | 1923 | 516 | 28,619 | 55 |
| | 1924 | 527 | 29,030 | 55 |
| | 1925 | 540 | 30,373 | 56 |
| | 1926 | 497 | 28,629 | 57 |
| $100–$499 | 1921 | 691 | 112,073 | 162 |
| | 1922 | 703 | 111,795 | 159 |
| | 1923 | 781 | 121,442 | 155 |
| | 1924 | 817 | 123,489 | 151 |
| | 1925 | 836 | 133,744 | 159 |
| | 1926 | 804 | 129,707 | 161 |
| $500–$999 | 1921 | 94 | 54,255 | 577 |
| | 1922 | 86 | 48,372 | 562 |
| | 1923 | 95 | 52,758 | 555 |
| | 1924 | 97 | 54,804 | 565 |
| | 1925 | 106 | 62,418 | 589 |
| | 1926 | 106 | 62,423 | 589 |
| $1,000–$4,999 | 1921 | 71 | 104,350 | 1,470 |
| | 1922 | 63 | 94,400 | 1,498 |
| | 1923 | 79 | 116,275 | 1,472 |
| | 1924 | 77 | 115,200 | 1,496 |
| | 1925 | 78 | 121,960 | 1,564 |
| | 1926 | 79 | 125,542 | 1,589 |
| $5,000 and over | 1921 | 12 | 70,660 | 5,888 |
| | 1922 | 8 | 43,650 | 5,456 |
| | 1923 | 8 | 43,550 | 5,444 |
| | 1924 | 8 | 43,575 | 5,447 |
| | 1925 | 9 | 53,746 | 5,972 |
| | 1926 | 10 | 61,250 | 6,125 |

## SUMMARY

At the beginning of this report it is stated that there were, in the minds of people interested in philanthropic work, eight questions which they desired to have answered. These questions were listed as follows:

1. Are more dollars contributed for philanthropic purposes now than formerly, or is it merely true that a few large organizations have taken the place of many small organizations?
2. When the sums contributed are reduced to terms of constant purchasing power, do they represent real value larger than before the War?
3. Have per capita contributions, if measured in dollars of constant purchasing power, increased during the last quarter century?
4. Are people today contributing to philanthropic organizations a larger proportion of their total wealth than they did in pre-War times?
5. Are earnings and interest on investments becoming a more or a less important factor in the revenues of philanthropic organizations?
6. Do the large or small contributors furnish the bulk of the funds?
7. What changes have occurred in the objects of philanthropy as indicated by the distribution of the expenditures made by philanthropic organizations?
8. Are there cycles in philanthropy or does it follow a smooth trend?

We are now in a position to give fairly definite answers to these questions for the city of New Haven. One is tempted to say that, inasmuch as New Haven appears to be a rather typical American city, the answers for New Haven probably apply to many other cities in the United States. The fact is, however, that, while this may be true, we have not the evidence to substantiate this view, and hence it must at present be regarded merely as an interesting hypothesis.

The answers to the questions as applied to the city of New Haven are as follows:

1. The number of dollars contributed to philanthropic organizations in New Haven has grown very greatly from 1900 to 1925, the amount at the close of the period being about 4½ times[1] as great as in the former. In this city, at any rate, it is not true that all that has occurred has been a substitution of a few large organizations for many small organizations.
2. When contributions are reduced to terms of constant purchasing power, a decided growth in the total still appears.
3. When the contributions so deflated are converted to a per capita basis, we find that the amount contributed per person in New Haven has averaged about the same during the last five years as in the first five years of the twentieth century.
4. People today are contributing to philanthropic organizations about the same proportion of their total wealth that they did in pre-War times. Except for cyclical variations, the changes in the fraction of wealth given have not been marked since 1900, though it is true that the war year of 1918 did extract from the pockets of the people a fraction of their wealth somewhat abnormally large.
5. Earnings and investments constitute a growing percentage of the total receipts of all philanthropic organizations in New Haven. In 1900 approximately one-fifth of the total receipts came from these sources, while in 1925 the fraction had risen to two-fifths. Most of the growth in the percentage occurred, however, during the period 1900 to 1916.
6. We were unable to secure complete data showing the proportion of total contributions coming in amounts of various sizes, but if the sums given to the Community Chest may be taken as a criterion, it appears that large gifts are much more important than small gifts in swelling the aggregate, two-thirds of the money contributed being received from persons giving $100 or more. Approximately the same ratio holds for ten other sample organizations from which it was possible to secure a record of contributions classified according to size.
7. A study of the percentages of the total direct expenditures made by all organizations for philanthropic purposes shows that the fraction of the total used for the relief of the poor,

[1]This increase is based upon a comparison of the average of the years 1900-1904 with the average of 1923-1925.

afflicted and delinquent has remained about constant, being approximately one-fourth in 1900 and the same in 1925. On the other hand, health work has been steadily absorbing an increasing percentage of the total expenditures, the amount used for this purpose having grown from 17 per cent in 1900 to 35 per cent in 1925. The percentage of the total used for secular education has also risen, increasing from less than 2 per cent in 1900 to nearly 6 per cent in 1925. In this connection, it must be remembered that the study did not cover institutions, such as schools, the main purpose of which was education. The work denominated as character building, undertaken, in the main, by such organizations as the Young Men's Christian Association, the Young Women's Christian Association, the Young Men's Hebrew Association, and the Knights of Columbus, showed a marked increase between 1900 and 1916, having risen during that period from $4\frac{1}{2}$ to 10 per cent of the total. Since the last mentioned date, it has again declined, until now this type of work absorbs only about 6 per cent of the total. The type of expenditure which shows the most marked relative loss is that for religious work. In 1900 this type of work received 47 per cent of all money disbursed for philanthropic purposes, while, by 1919, the percentage had declined to 24 per cent. Since that date, the relative position of religious and secular work has remained approximately constant, religious work receiving about one-fourth of the total direct expenditures.

8. One of the most striking features brought out by the investigation is the marked strength of the cyclical movements in individual contributions. Receipts from investments, earnings, and contributions from government to philanthropic purposes have grown rather steadily, showing but little of the cyclical effects characterizing gifts from individuals. The quarter century from 1900 to 1925 includes six distinct waves in contributions, the crests in 1902, 1909, and 1918 being the highest peaks, with minor tops in 1904, 1914, and 1923. There were six distinct troughs, those of 1903, 1907, 1912, 1916, and 1920 being about equally depressed. A trough is also apparent in 1924, but, in that year, the depression was much less marked then in former cycles. The average wave length appears to be about 4 years. The correlation with the criteria usually taken to represent the business cycle is not at all close.

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